

## **Board of Education Workshop/Business Meeting**

Tuesday, December 12, 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, Sleepy Hollow Elementary**

### **5. Approval of the Agenda**

### **6. Moment of Silence**

### **7. Recognition**

#### 7.1. Fall Athletic Recognitions

#### 7.2. Perry Elementary School Principal

#### 7.3. Staff Recognition

8. **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.**

**9. Public Hearing - 2023 Tax Levy**

**10. Board Announcements**

- 10.1. Good News

**11. Superintendent Report**

- 11.1. Strategic Equity Focus Overview

**12. Board Discussion**

- 12.1. Board Committee Reports

- 12.2. Board Discussion

- 12.2.1. Joint Annual Conference review

- 12.2.2. Board Equity Statement

**13. Consent Items**

- 13.1. Approval of Board Meeting Minutes for November 14, 2023 and December 4, 2023.

- 13.2. Approval of Disposal Report

- 13.3. Approval of Bills Payable

- 13.4. Approval of Donation Report

- 13.5. Approval of Treasurer's Report

- 13.6. Approval of Human Resources Report

- 13.7. Approval of Out of District Travel (Students)

- 13.8. Approval of Freedom of Information Act Report

**14. Roll Call Action Items**

- 14.1. Approval of Customer Service Software Agreement (Renewal)

- 14.2. Approval of District Wide MEP Assessment Contract

- 14.3. Approval of Facility Maintenance and Supplies Bids (Extension)

- 14.4. Approval of Roof Work Bid

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

- 14.6. Approval of Instructional and Office Supplies Contract (Extension)

- 14.7. Acceptance of FY23 Annual Comprehensive Financial Report

- 14.8. Approval of 2023 Levy & Resolutions

14.9. Approval of Curriculum Materials  
Adoptions

14.10. Approval of Employee Discipline Case #3

14.11. Approval of 2024-2025 School Calendar  
Revision

**15. Closed Session**

15.1. 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).

15.2. Motion to adjourn closed session

**16. Reconvene in Open Session**

16.1. Roll Call

**17. Adjournment**

**Community Unit School District 300 Monthly  
Fixed Asset Disposals  
12/01/2023**

| Date Submitted | Location | Type       | Manufacturer / Publisher | Model/Title           | Serial #    | Tag    | Reason for Disposal | Method of Disposal |
|----------------|----------|------------|--------------------------|-----------------------|-------------|--------|---------------------|--------------------|
| 11/10/2023     | WCS      | Television | Phillips                 | TS3254 C102 (tube TV) | 71983466.00 | N/A    | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61669 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63674 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63675 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63656 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61540 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63672 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61577 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63706 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63716 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63655 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63763 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63754 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63648 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61467 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63665 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61460 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63710 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63667 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63725 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61469 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63669 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61579 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63702 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63664 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61548 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63769 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63711 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63728 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63743 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63794 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63703 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63704 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61457 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63661 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T65083 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61506 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63735 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T65016 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61547 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63654 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T65091 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61532 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63736 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T63748 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61535 | Obsolete            | Tech Recycle       |
| 11/10/2023     | WCS      | WebCam     | Sabrent                  | Sabrent webcam        | N/A         | T61665 | Obsolete            | Tech Recycle       |



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|            |      |                          |            |                  |                      |                   |          |               |
|------------|------|--------------------------|------------|------------------|----------------------|-------------------|----------|---------------|
| 11/21/2023 | HHS  | USB HUB                  | TRIPP-LITE | N/A              | 3002ATTCU883A01157   | T102793           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010220473069.00     | T108692           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217032649.00     | T54859            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217032320.00     | T61002            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217030769.00     | T54942            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217030674.00     | T54953            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217030675.00     | T54952            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | U50              | 4010217030810.00     | T54948            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | CP130            | 55881 08040P         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | CP130            | 55581 08040P         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | CP130            | 55531 08040P         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | CP130            | 56522 08040P         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | DOC CAMERA               | AVER       | CP130            | 55896 08040P         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | LAPTOP CHARGER           | VIVACITY   | N/A              | N/A                  | T94640            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | KEYBOARD                 | LENOVO     | N/A              | N/A                  | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | KEYBOARD                 | LENOVO     | N/A              | N/A                  | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | KEYBOARD                 | LENOVO     | N/A              | N/A                  | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5212             | AVAE7321             | 08-00-0F-36-DA-A3 | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5224             | AVAEA6095            | 08-00-0F-31-D0-3E | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5224             | AVAE7981             | 08-00-0F-32-AD-D7 | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5340             | AVAEQ1909            | 08-00-0F-36-FD-32 | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5212             | AVAEQ6529            | 08-00-0F-35-A7-91 | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5224             | AVADZ8916            | 08-00-0F-31-BF-7E | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5224             | AVAEA4847            | 08-00-0F-32-06-7B | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PHONE                    | MITEL      | 5224             | AVAEA5515            | 08-00-0F-31-BB-0A | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PROJECTOR                | NEC        | M323X            | NP-M323X 6100136RA   | T39838            | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | PROJECTOR                | DELL       | 2400MP           | B1KPJD1              | T017083           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | BOX OF TONER             | N/A        | N/A              | N/A                  | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | BOX OF PROJECTOR LAMPS   | N/A        | N/A              | N/A                  | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | MONITOR                  | DELL       | 1708FPF          | 0C552H               | T008616           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | MONITOR                  | DELL       | 1708FPF          | 0D548H               | T008007           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | MONITOR                  | DELL       | 1708FPF          | CN0PM3727287285U157L | T008254           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | MONITOR                  | DELL       | 1708FPF          | 0C552H               | T006249           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | MONITOR                  | DELL       | 1708FPF          | CN0PM3727287285U1ALL | T008255           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | TONER                    | RICOH      | 1708FPF          | TD173750091W         | N/A               | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | VCR                      | TOSHIBA    | SD-V296-K-TU     | 952B54374U5100       | T007947           | Broken   | Tech Recycle  |
| 11/21/2023 | HHS  | VCR                      | TOSHIBA    | SD-V296-K-TU     | 952B61064U5100       | T007937           | Broken   | Tech Recycle  |
| 10/31/2023 | HMS  | 160 weeded library books | various    | N/A              | various              | various           | Obsolete | Recycle       |
| 10/31/2023 | JHS  | Warmer                   | Seco       | uvchi-66-rfmspct | H93                  | 003920            | Broken   | Metal Recycle |
| 10/31/2023 | JHS  | Warmer                   | Seco       | uvchi-66-rfmspct | K94                  | 102604            | Broken   | Metal Recycle |
| 10/31/2023 | JHS  | Microwave                | N/A        | N/A              | N/A                  | 107614            | Broken   | Metal Recycle |
| 10/31/2023 | JHS  | Warmer                   | Cres Cor   | N/A              | N/A                  | 107794            | Broken   | Metal Recycle |
| 10/31/2023 | JHS  | Cooling table            | N/A        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/6/2023  | LITH | Broken kidney table      | N/A        | N/A              | N/A                  | N/A               | Broken   | Refuse        |
| 11/6/2023  | LITH | 9 Piece stage unit       | n/a        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/6/2023  | LES  | student desks            | N/A        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/6/2023  | LES  | student chairs           | N/A        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/8/2023  | GES  | Walkie Talkie            | Motorola   | AAH01DC9JC2AN    | 752EYWW237           | T20759            | Broken   | Tech Recycle  |
| 11/8/2023  | GES  | Walkie Talkie            | Motorola   | AAH50ROC9AA1AN   | 018TLGW380           | T20759            | Broken   | Tech Recycle  |
| 11/8/2023  | WCS  | Old Desks                | N/A        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/10/2023 | DCHS | 3 carts                  | N/A        | N/A              | N/A                  | N/A               | Broken   | Metal Recycle |
| 11/15/2023 | LWS  | paper shredder           | Fellowes   | MS-45OCi         | CRC32405             | T24853            | Broken   | Tech Recycle  |
| 11/17/2023 | PVES | 143 weeded library books | various    | N/A              | various              | various           | Obsolete | Recycle       |
| 11/17/2023 | SHEs | 404 weeded library books | various    | N/A              | various              | various           | Obsolete | Recycle       |

\*Supporting documentation available in the Purchasing Department.

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*Diane C. White*

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Diane C. White, Director of Purchasing

12/1/2023

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Date

**Community Unit School District 300**  
A/P Board Bill Listing for December 12, 2023

| <u>Fund</u>              | <u>Amount</u>                  |
|--------------------------|--------------------------------|
| Educational              | \$ 1,544,650.98                |
| Health Insurance Fund    | \$ 2,520.00                    |
| Grant Fund               | \$ 262,935.09                  |
| COVID 19 Fund            | \$ 8,000.00                    |
| Operations & Maintenance | \$ 533,434.95                  |
| Bond & Interest          | \$ 23,459,686.50               |
| Transportation           | \$ 121,122.07                  |
| Site & Construction      | \$ 185,150.40                  |
| Impact Fees              |                                |
| Tort Immunity Fund       |                                |
|                          | <hr/>                          |
| Total All Funds          | <u><u>\$ 26,117,499.99</u></u> |

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

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

# Cash Payment Register

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AP265 Date: 12/07/23  
Time: 09:57

JOB SUBMISSION PARAMETERS

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

Pay Group: D300  
Company:  
Process Level:

Community School District 300

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

Payment Dates: -

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

Current  
Account Currency  
Standard

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# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 1

Current Report Account Currency

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

| Payment<br>Number | Co | Vendor<br>Number | Remit<br>To | Name                       | City            | Payment<br>Date | Status    | Payment<br>Amount | Curr |
|-------------------|----|------------------|-------------|----------------------------|-----------------|-----------------|-----------|-------------------|------|
| 2654              | 10 | 21858            | ACH         | AMAZON CAPITAL SERVICES IN | SEATTLE         | 12/13/23        | Processed | 1,138.87          | USD  |
| 2655              | 10 | 7642             | ACH         | ANDERSON LOCK              | DES PLAINES     | 12/13/23        | Processed | 13,107.00         | USD  |
| 2656              | 10 | 19845            | ACH         | AXESS TRANSPORTATION       | ALGONQUIN       | 12/13/23        | Processed | 21,510.00         | USD  |
| 2657              | 10 | 21157            | ACH         | B&B NETWORKS INC           | WEST CHICAGO    | 12/13/23        | Processed | 9,380.79          | USD  |
| 2658              | 10 | 20345            | ACH         | BADGER SPORTING GOODS CO., | MADISON         | 12/13/23        | Processed | 5,186.00          | USD  |
| 2659              | 10 | 12481            | ACH         | SANDRA BRODERICK           | ALGONQUIN       | 12/13/23        | Processed | 149.15            | USD  |
| 2660              | 10 | 3158             | ACH         | CDW GOVERNMENT             | CHICAGO         | 12/13/23        | Processed | 93,465.76         | USD  |
| 2661              | 10 | 9477             | ACH         | CONSTELLATION NEW ENERGY   | CHICAGO         | 12/13/23        | Processed | 223,190.20        | USD  |
| 2662              | 10 | 13380            | ACH         | CREATIVE PROMOTIONAL APPAR | CARPENTERSVILLE | 12/13/23        | Processed | 2,706.88          | USD  |
| 2663              | 10 | 21941            | ACH         | CROSSFIT ENCLAVE           | EAST DUNDEE     | 12/13/23        | Processed | 840.00            | USD  |
| 2664              | 10 | 13986            | ACH         | DEWBERRY ARCHITECTS INC    | PHILADELPHIA    | 12/13/23        | Processed | 169,407.90        | USD  |
| 2665              | 10 | 13038            | ACH         | DIAMOND GRAPHICS OF ALGONQ | Algonquin       | 12/13/23        | Processed | 820.00            | USD  |
| 2666              | 10 | 21752            | ACH         | EDUSTAFF LLC               | GRAND RAPIDS    | 12/13/23        | Processed | 204,145.81        | USD  |
| 2667              | 10 | 21264            | ACH         | FASTSIGNS OF CARPENTERSVIL | CARPETNERSVILLE | 12/13/23        | Processed | 12,748.24         | USD  |
| 2668              | 10 | 2919             | ACH         | THE FLOLO CORPORATION      | WEST CHICAGO    | 12/13/23        | Processed | 20,859.69         | USD  |
| 2669              | 10 | 21718            | ACH         | MATTHEW GECAN              | ALGONQUIN       | 12/13/23        | Processed | 337.15            | USD  |
| 2670              | 10 | 19062            | ACH         | KLEIN THORPE & JENKINS LT  | CHICAGO         | 12/13/23        | Processed | 8,984.38          | USD  |
| 2671              | 10 | 21836            | ACH         | MANPOWER                   | AURORA          | 12/13/23        | Processed | 6,427.49          | USD  |
| 2672              | 10 | 20480            | ACH         | SHANNON TAMPA              | ALGONQUIN       | 12/13/23        | Processed | 1,680.00          | USD  |
| 2673              | 10 | 20804            | ACH         | ANTOINETTE MORALES c/o     | ELGIN           | 12/13/23        | Processed | 9,197.00          | USD  |
| 2674              | 10 | 15388            | ACH         | PARKLAND PREPARATORY ACADE | BARTLETT        | 12/13/23        | Processed | 43,672.98         | USD  |
| 2675              | 10 | 4157             | ACH         | PENTEGRA SYSTEMS LLC       | NAPERVILLE      | 12/13/23        | Processed | 15,670.32         | USD  |
| 2676              | 10 | 21571            | ACH         | LUIS RIVERA                | ALGONQUIN       | 12/13/23        | Processed | 96.99             | USD  |
| 2677              | 10 | 18380            | ACH         | RON JONES ELECTRIC INC     | SOUTH ELGIN     | 12/13/23        | Processed | 11,098.00         | USD  |
| 2678              | 10 | 21864            | ACH         | ADRIAN SANCHEZ             | ALGONQUIN       | 12/13/23        | Processed | 216.31            | USD  |
| 2679              | 10 | 22164            | ACH         | SPEECH KIDZ LLC            | SALISBURY       | 12/13/23        | Processed | 7,000.00          | USD  |
| 2680              | 10 | 19404            | ACH         | KAREN SULLIVAN             | ALGONQUIN       | 12/13/23        | Processed | 28.52             | USD  |
| 2681              | 10 | 20577            | ACH         | VIVACITY TECH PBC          | SAINT PAUL      | 12/13/23        | Processed | 118,758.00        | USD  |

\*\*\* Payment Code ACH Totals

|                            |    |              |
|----------------------------|----|--------------|
| Total Open Payments        | 28 | 1,001,823.43 |
| Total Reconciled Payments  |    | 0.00         |
| Total Void Payments        |    | 0.00         |
| Total Stale Dated Payments |    | 0            |
| Total Escheated Payments   |    | 0            |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 2

Current Report Account Currency

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

| Payment Number | Co | Vendor Number | Remit To | Name                       | City              | Payment Date | Status    | Payment Amount | Curr |
|----------------|----|---------------|----------|----------------------------|-------------------|--------------|-----------|----------------|------|
| 181363         | 10 | 6301          |          | A FREEDOM FLAG CO          | CRYSTAL LAKE      | 12/12/23     | Processed | 566.60         | USD  |
| 181364         | 10 | 17330         |          | ACCU PAVING CO             | BROADVIEW         | 12/12/23     | Processed | 2,340.00       | USD  |
| 181365         | 10 | 18581         | REM2     | ACHIEVE3000 INC            | RED BANK          | 12/12/23     | Processed | 28,718.33      | USD  |
| 181366         | 10 | 21652         |          | ADESTA LLC                 | CARROLLTON        | 12/12/23     | Processed | 2,310.47       | USD  |
| 181367         | 10 | 19928         |          | AGC EDUCATION INC          | BRIDGEVILLE       | 12/12/23     | Processed | 476.34         | USD  |
| 181368         | 10 | 17883         | REM1     | AL WARREN OIL COMPANY INC  | HAMMOND           | 12/12/23     | Processed | 83,538.83      | USD  |
| 181369         | 10 | 17903         |          | ALPHA DISTRIBUTORS         | HARWOOD HEIGHTS   | 12/12/23     | Processed | 776.29         | USD  |
| 181370         | 10 | 20767         |          | ALTORFER INDUSTRIES        | ELMHURST          | 12/12/23     | Processed | 1,306.72       | USD  |
| 181371         | 10 | 21311         |          | BRIDGET AMELIO             | ALGONQUIN         | 12/12/23     | Processed | 101.28         | USD  |
| 181372         | 10 | 22136         |          | AMPERSAND THERAPY LLC      | BELLEVUE          | 12/12/23     | Processed | 5,940.00       | USD  |
| 181373         | 10 | 14953         |          | ANTHONY CRANE RENTAL INC   | MUNDELEIN         | 12/12/23     | Processed | 850.00         | USD  |
| 181374         | 10 | 6651          |          | ANTIOCH COMMUNITY HIGH SCH | ANTIOCH           | 12/12/23     | Processed | 590.00         | USD  |
| 181375         | 10 | 21328         |          | ASSURED HEALTHCARE STAFFIN | GURNEE            | 12/12/23     | Processed | 2,105.93       | USD  |
| 181376         | 10 | 19237         | REM      | ATI PHYSICAL THERAPY INVOI | CHICAGO           | 12/12/23     | Processed | 19,320.56      | USD  |
| 181377         | 10 | 15752         |          | AWARDS INTERNATIONAL       | NILES             | 12/12/23     | Processed | 34.48          | USD  |
| 181378         | 10 | 6918          | REM      | B & H PHOTO-VIDEO          | NEW YORK          | 12/12/23     | Processed | 380.67         | USD  |
| 181379         | 10 | 21557         |          | KATHRYN BALCAZAR           | ALGONQUIN         | 12/12/23     | Processed | 51.90          | USD  |
| 181380         | 10 | 14809         |          | KEVIN BALLARD              | ALGONQUIN         | 12/12/23     | Processed | 45.89          | USD  |
| 181381         | 10 | 4232          | REM      | BARNES & NOBLE INC.        | DALLAS            | 12/12/23     | Processed | 278.00         | USD  |
| 181382         | 10 | 8650          |          | BARRINGTON HIGH SCHOOL     | BARRINGTON        | 12/12/23     | Processed | 350.00         | USD  |
| 181383         | 10 | 13896         |          | BATAVIA HIGH SCHOOL        | BATAVIA           | 12/12/23     | Processed | 525.00         | USD  |
| 181384         | 10 | 21730         |          | BATTERIES PLUS 1028        | ALGONQUIN         | 12/12/23     | Processed | 759.53         | USD  |
| 181385         | 10 | 69760         |          | BELSON OUTDOORS LLC        | NAPERVILLE        | 12/12/23     | Processed | 15,171.64      | USD  |
| 181386         | 10 | 12445         |          | ROBERT BERINGER            | ALGONQUIN         | 12/12/23     | Processed | 152.63         | USD  |
| 181387         | 10 | 11590         |          | BLICK ART MATERIALS LLC    | CHICAGO           | 12/12/23     | Processed | 1,344.86       | USD  |
| 181388         | 10 | 91065         |          | CLINTON BODY               | ALGONQUIN         | 12/12/23     | Processed | 43.50          | USD  |
| 181389         | 10 | 92910         |          | JASON BORHART              | ALGONQUIN         | 12/12/23     | Processed | 184.23         | USD  |
| 181390         | 10 | 22196         |          | KAREN BOYLE                | ALGONQUIN         | 12/12/23     | Processed | 124.15         | USD  |
| 181391         | 10 | 19662         |          | BOYS TOWN PRESS            | BOYS TOWN         | 12/12/23     | Processed | 2,553.40       | USD  |
| 181392         | 10 | 17816         | REM3     | BRAND ADVANTAGE GROUP      | CINCINNATI        | 12/12/23     | Processed | 1,153.16       | USD  |
| 181393         | 10 | 22162         |          | JAZMIN BRITO               | ALGONQUIN         | 12/12/23     | Processed | 60.09          | USD  |
| 181394         | 10 | 22223         |          | NICOLE BRUSH               | ALGONQUIN         | 12/12/23     | Processed | 26.80          | USD  |
| 181395         | 10 | 14473         |          | SERENA BRYSON              | ALGONQUIN         | 12/12/23     | Processed | 14.42          | USD  |
| 181396         | 10 | 8895          | REM5     | BSN SPORTS LLC             | DALLAS            | 12/12/23     | Processed | 10,168.03      | USD  |
| 181397         | 10 | 83500         | REM2     | US GAMES-DIV of BSN SPORTS | DALLAS            | 12/12/23     | Processed | 3,299.87       | USD  |
| 181398         | 10 | 8614          |          | BUFFALO GROVE HIGH SCHOOL  | BUFFALO GROVE     | 12/12/23     | Processed | 460.00         | USD  |
| 181399         | 10 | 7714          | REM      | CENTRAL HIGH SCHOOL        | BURLINGTON        | 12/12/23     | Processed | 183.90         | USD  |
| 181400         | 10 | 14545         |          | CAMELOT THERAPEUTIC SCHOOL | NEWARK            | 12/12/23     | Processed | 80,926.31      | USD  |
| 181401         | 10 | 12789         |          | CANDOR HEALTH EDUCATION    | HINSDALE          | 12/12/23     | Processed | 2,846.00       | USD  |
| 181402         | 10 | 20631         |          | CANTEEN REFRESHMENTS       | BLOOMINGDALE      | 12/12/23     | Processed | 1,779.28       | USD  |
| 181403         | 10 | 15100         |          | CAROLINA BIOLOGICAL SUPPLY | BURLINGTON        | 12/12/23     | Processed | 528.36         | USD  |
| 181404         | 10 | 8615          | REM      | CARRIER CORPORATION        | CHICAGO           | 12/12/23     | Processed | 12,773.61      | USD  |
| 181405         | 10 | 2558          |          | CASSANDRA STRINGS          | Algonquin         | 12/12/23     | Processed | 342.34         | USD  |
| 181406         | 10 | 16077         | REM1     | BEHAVIORAL HEALTH SERVICES | WINFIELD          | 12/12/23     | Processed | 156.59         | USD  |
| 181407         | 10 | 8716          |          | CENTRAL LAWN SPRINKLERS IN | ELK GROVE VILLAGE | 12/12/23     | Processed | 16,997.18      | USD  |
| 181408         | 10 | 16330         | REM2     | CENTURY PRINT AND GRAPHICS | SYCAMORE          | 12/12/23     | Processed | 311.34         | USD  |
| 181409         | 10 | 15452         | REM2     | COTG                       | ATLANTA           | 12/12/23     | Processed | 873.00         | USD  |
| 181410         | 10 | 20226         |          | DYLAN CLARK                | ALGONQUIN         | 12/12/23     | Processed | 97.01          | USD  |



# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 3

Current Report Account Currency

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

| Payment Number | Co | Vendor Number | Remit To | Name                       | City            | Payment Date | Status    | Payment Amount | Curr |
|----------------|----|---------------|----------|----------------------------|-----------------|--------------|-----------|----------------|------|
| 181411         | 10 | 49605         | REM3     | CONSERV FS, INC            | CHICAGO         | 12/12/23     | Processed | 14,165.16      | USD  |
| 181412         | 10 | 19080         | REM2     | CONTECH-MSI CO             | CAROL STREAM    | 12/12/23     | Processed | 5,475.00       | USD  |
| 181413         | 10 | 18381         | REM      | CORE MECHANICAL INC        | CHICAGO         | 12/12/23     | Processed | 22,750.00      | USD  |
| 181414         | 10 | 2117          |          | CRISIS PREVENTION INSTITUT | MILWAUKEE       | 12/12/23     | Processed | 6,997.50       | USD  |
| 181415         | 10 | 18789         |          | SHONDA CROWLEY             | ALGONQUIN       | 12/12/23     | Processed | 147.58         | USD  |
| 181416         | 10 | 7304          |          | CRYSTAL LAKE CENTRAL HIGH  | CRYSTAL LAKE    | 12/12/23     | Processed | 735.00         | USD  |
| 181417         | 10 | 4417          | REM2     | DECKER EQUIP-SCHOOL FIX    | VASSAR          | 12/12/23     | Processed | 323.04         | USD  |
| 181418         | 10 | 4505          |          | DEKALB HIGH SCHOOL         | DELALB          | 12/12/23     | Processed | 600.00         | USD  |
| 181419         | 10 | 3449          | REM3     | DEMCO INC                  | MILWAUKEE       | 12/12/23     | Processed | 975.50         | USD  |
| 181420         | 10 | 12122         | REM      | DICK POND ATHLETICS INC    | CAROL STREAM    | 12/12/23     | Processed | 344.95         | USD  |
| 181421         | 10 | 18849         |          | KRISTEN DILG               | ALGONQUIN       | 12/12/23     | Processed | 43.36          | USD  |
| 181422         | 10 | 22205         |          | AMANDA DOKTOR              | ALGONQUIN       | 12/12/23     | Processed | 70.82          | USD  |
| 181423         | 10 | 12598         |          | JOAN DORAN                 | GILBERTS        | 12/12/23     | Processed | 300.00         | USD  |
| 181424         | 10 | 12063         |          | DUNDEE CROWN BOOSTER CLUB  | CARPENTERSVILLE | 12/12/23     | Processed | 220.00         | USD  |
| 181425         | 10 | 26860         |          | DUNDEE-CROWN HIGH SCHOOL   | CARPENTERSVILLE | 12/12/23     | Processed | 1,400.00       | USD  |
| 181426         | 10 | 8328          | REM2     | ERIC ARMIN INC             | BOSTON          | 12/12/23     | Processed | 676.94         | USD  |
| 181427         | 10 | 10777         |          | EDS RENTAL AND SALES INC   | ALGONQUIN       | 12/12/23     | Processed | 2,270.00       | USD  |
| 181428         | 10 | 22175         |          | EDUPARTS LLC               | CALEDONIA       | 12/12/23     | Processed | 20,323.68      | USD  |
| 181429         | 10 | 16027         |          | ELARA ENERGY SERVICES INC  | HILLSIDE        | 12/12/23     | Processed | 15,120.00      | USD  |
| 181430         | 10 | 3971          | REM      | ETA HAND2MIND              | CHICAGO         | 12/12/23     | Processed | 32,360.50      | USD  |
| 181431         | 10 | 18965         |          | FEDERAL SUPPLY USA         | WAUKEGAN        | 12/12/23     | Processed | 6,652.52       | USD  |
| 181432         | 10 | 17404         | REM      | FERGUSON ENTERPRISES #1550 | CHICAGO         | 12/12/23     | Processed | 21,918.89      | USD  |
| 181433         | 10 | 20992         |          | FERGUSON ENTERPRISES LLC   | NEWPORT NEWS    | 12/12/23     | Processed | 306.24         | USD  |
| 181434         | 10 | 408           | REM      | FLINN SCIENTIFIC INC       | CHICAGO         | 12/12/23     | Processed | 3,809.82       | USD  |
| 181435         | 10 | 21609         | REM      | FOLLETT CONTENT SOLUTIONS  | CHICAGO         | 12/12/23     | Processed | 623.67         | USD  |
| 181436         | 10 | 17269         | REM1     | FOLLETT SCHOOL SOLUTIONS I | CHICAGO         | 12/12/23     | Processed | 992.67         | USD  |
| 181437         | 10 | 12254         |          | PATRICIA FREEMAN           | ALGONQUIN       | 12/12/23     | Processed | 53.08          | USD  |
| 181438         | 10 | 13273         |          | FUN AND FUNCTION           | MERION STATION  | 12/12/23     | Processed | 38.94          | USD  |
| 181439         | 10 | 9500          | REM      | GARAVENTA USA INC          | BLAINE          | 12/12/23     | Processed | 6,120.00       | USD  |
| 181440         | 10 | 20873         |          | GARVEY'S OFFICE PRODUCTS   | NILES           | 12/12/23     | Processed | 34,617.40      | USD  |
| 181441         | 10 | 20873         | REM      | GARVEY'S OFFICE PRODUCTS   | CAROL STREAM    | 12/12/23     | Processed | 4,051.60       | USD  |
| 181442         | 10 | 92908         |          | MELISSA GAWLIK             | ALGONQUIN       | 12/12/23     | Processed | 48.64          | USD  |
| 181443         | 10 | 16237         | REM1     | ACCO BRANDS USA LLC        | DALLAS          | 12/12/23     | Processed | 11.14          | USD  |
| 181444         | 10 | 7474          |          | GENEVA HIGH SCHOOL ATHLETI | GENEVA          | 12/12/23     | Processed | 300.00         | USD  |
| 181445         | 10 | 17489         |          | STEVEN GERTZ               | ALGONQUIN       | 12/12/23     | Processed | 506.72         | USD  |
| 181446         | 10 | 21422         |          | GLENBROOK HIGH SCHOOL DIST | GLENVIEW        | 12/12/23     | Processed | 90.00          | USD  |
| 181447         | 10 | 21974         |          | MOLLY GOMBERG              | ALGONQUIN       | 12/12/23     | Processed | 105.86         | USD  |
| 181448         | 10 | 18232         |          | JENNIFER GOODEN            | ALGONQUIN       | 12/12/23     | Processed | 56.36          | USD  |
| 181449         | 10 | 12473         |          | GOV FINANCE OFFICERS ASSOC | CHICAGO         | 12/12/23     | Processed | 160.00         | USD  |
| 181450         | 10 | 2580          | ACH2     | W W GRAINGER INC.          | PALATINE        | 12/12/23     | Processed | 8,497.56       | USD  |
| 181451         | 10 | 21410         |          | GRAND SLAM INDUSTRIES      | BARRINGTON      | 12/12/23     | Processed | 1,200.00       | USD  |
| 181452         | 10 | 21435         |          | VICTORIA GRANDZIEL         | ALGONQUIN       | 12/12/23     | Processed | 8.98           | USD  |
| 181453         | 10 | 8701          |          | GRAYSLAKE HIGH SCHOOL      | GRAYSLAKE       | 12/12/23     | Processed | 40.00          | USD  |
| 181454         | 10 | 12390         |          | GRAYSLAKE NORTH HIGH SCHOO | GRAYSLAKE       | 12/12/23     | Processed | 450.00         | USD  |
| 181455         | 10 | 22156         |          | GREAT MINDS PBC            | WASHINGTON      | 12/12/23     | Processed | 131,689.80     | USD  |
| 181456         | 10 | 19512         |          | GREAT STATES VOLLEYBALL    | ANTIOCH         | 12/12/23     | Processed | 282.90         | USD  |
| 181457         | 10 | 21935         |          | MATT GREEN                 | ALGONQUIN       | 12/12/23     | Processed | 15.72          | USD  |
| 181458         | 10 | 19376         | REM3     | GROOT INC                  | PITTSBURGH      | 12/12/23     | Processed | 19,054.99      | USD  |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 4

Current Report Account Currency

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

| Payment Number | Co | Vendor Number | Remit To | Name                       | City              | Payment Date | Status    | Payment Amount | Curr |
|----------------|----|---------------|----------|----------------------------|-------------------|--------------|-----------|----------------|------|
| 181459         | 10 | 1459          |          | GULGREN TV AND APPLIANCE I | CRYSTAL LAKE      | 12/12/23     | Processed | 3,386.00       | USD  |
| 181460         | 10 | 11713         |          | INEABELLE GUTIERREZ        | ALGONQUIN         | 12/12/23     | Processed | 81.94          | USD  |
| 181461         | 10 | 18231         |          | TONYA HAASE                | ALGONQUIN         | 12/12/23     | Processed | 97.82          | USD  |
| 181462         | 10 | 20753         |          | HANDS ON TASKS             | KATY              | 12/12/23     | Processed | 1,262.36       | USD  |
| 181463         | 10 | 7305          |          | HARVARD HIGH SCHOOL        | HARVARD           | 12/12/23     | Processed | 300.00         | USD  |
| 181464         | 10 | 16038         |          | DARICE HASTINGS            | ALGONQUIN         | 12/12/23     | Processed | 29.72          | USD  |
| 181465         | 10 | 21906         |          | HEAD TO HEELS SAFETY SUPPL | MIAMI LAKES       | 12/12/23     | Processed | 1,622.25       | USD  |
| 181466         | 10 | 20907         |          | HEIDI LERETTE-KAUFFMAN     | ALGONQUIN         | 12/12/23     | Processed | 186.03         | USD  |
| 181467         | 10 | 20267         |          | PATRICIA HENNESSY          | ALGONQUIN         | 12/12/23     | Processed | 12.44          | USD  |
| 181468         | 10 | 19736         | REM2     | HERFF JONES LLC            | CHICAGO           | 12/12/23     | Processed | 617.60         | USD  |
| 181469         | 10 | 19458         |          | ANGELA HERNANDEZ           | ALGONQUIN         | 12/12/23     | Processed | 120.52         | USD  |
| 181470         | 10 | 15377         |          | PHILIP HERNANDEZ           | ALGONQUIN         | 12/12/23     | Processed | 264.18         | USD  |
| 181471         | 10 | 22172         |          | COLLEEN HESTER             | ALGONQUIN         | 12/12/23     | Processed | 55.04          | USD  |
| 181472         | 10 | 22204         |          | HI HO CHEERY BOW           | WINTHROP HARBOR   | 12/12/23     | Processed | 965.00         | USD  |
| 181473         | 10 | 4057          | REM      | HINCKLEY SPRINGS           | DALLAS            | 12/12/23     | Processed | 4,010.13       | USD  |
| 181474         | 10 | 22198         |          | ERIKA HOFFMAN              | ALGONQUIN         | 12/12/23     | Processed | 64.44          | USD  |
| 181475         | 10 | 18013         | REM      | THE HON COMPANY LLC        | ATLANTA           | 12/12/23     | Processed | 78,334.84      | USD  |
| 181476         | 10 | 18214         |          | HOOKANDLOOP.COM            | JACKSONVILLE      | 12/12/23     | Processed | 194.00         | USD  |
| 181477         | 10 | 20427         |          | HOWARD CUSTOM TRANSFERS IN | ELGIN             | 12/12/23     | Processed | 550.00         | USD  |
| 181478         | 10 | 8197          |          | HUNTLEY COMM SCHOOL DIST 1 | ALGONQUIN         | 12/12/23     | Processed | 400.00         | USD  |
| 181479         | 10 | 20657         |          | IL SCHOOL VISUALLY IMPAIRE | JACKSONVILLE      | 12/12/23     | Processed | 1,476.00       | USD  |
| 181480         | 10 | 4532          |          | ILLINOIS ASCD              | NORMAL            | 12/12/23     | Processed | 1,791.00       | USD  |
| 181481         | 10 | 2999          |          | ILLINOIS MUSIC EDUCATION A | PALOS HEIGHTS     | 12/12/23     | Processed | 520.00         | USD  |
| 181482         | 10 | 19139         |          | INCCRRA                    | BLOOMINGTON       | 12/12/23     | Processed | 700.00         | USD  |
| 181483         | 10 | 19972         | REM3     | METEA VALLEY HIGH SCHOOL   | AURORA            | 12/12/23     | Processed | 250.00         | USD  |
| 181484         | 10 | 19339         |          | INFINITY TRANSPORTATION MA | DES PLAINES       | 12/12/23     | Processed | 2,738.82       | USD  |
| 181485         | 10 | 16117         |          | INNOVATIVE GRAPHICS        | GENOA             | 12/12/23     | Processed | 1,165.54       | USD  |
| 181486         | 10 | 19784         | REM3     | JAMF SOFTWARE LLC          | CHICAGO           | 12/12/23     | Processed | 49.50          | USD  |
| 181487         | 10 | 9533          |          | JDK SERVICES               | West Dundee       | 12/12/23     | Processed | 4,775.00       | USD  |
| 181488         | 10 | 21894         |          | ELIZETTE JIMENEZ           | ALGONQUIN         | 12/12/23     | Processed | 13.47          | USD  |
| 181489         | 10 | 10904         | REM1     | JOHNSON CONTROLS           | DALLAS            | 12/12/23     | Processed | 11,472.00      | USD  |
| 181490         | 10 | 8224          | REM2     | JOHNSON CONROLS FIRE PROTE | PALATINE          | 12/12/23     | Processed | 5,784.34       | USD  |
| 181491         | 10 | 1184          | REM3     | JW PEPPER & SON INC        | PHILADELPHIA      | 12/12/23     | Processed | 1,763.47       | USD  |
| 181492         | 10 | 1069          |          | KANELAND CUSD 302          | MAPLE PARK        | 12/12/23     | Processed | 225.00         | USD  |
| 181493         | 10 | 16241         |          | BETH KEEN                  | ALGONQUIN         | 12/12/23     | Processed | 136.93         | USD  |
| 181494         | 10 | 21373         |          | KEM VENTURES INC DBA BIG G | DAVIS             | 12/12/23     | Processed | 79.90          | USD  |
| 181495         | 10 | 21099         |          | NICOLE KENNEDY             | ALGONQUIN         | 12/12/23     | Processed | 141.56         | USD  |
| 181496         | 10 | 16579         |          | KINASTHETICS INC           | ARLINGTON HEIGHTS | 12/12/23     | Processed | 7,982.00       | USD  |
| 181497         | 10 | 9816          | REM2     | KINSEY                     | GLEN ELLYN        | 12/12/23     | Processed | 40.00          | USD  |
| 181498         | 10 | 5939          |          | KIRHOFERS SPORTS INC       | AURORA            | 12/12/23     | Processed | 612.50         | USD  |
| 181499         | 10 | 5571          |          | KNAPHEIDE EQUIPMENT CO     | MCHENRY           | 12/12/23     | Processed | 194.79         | USD  |
| 181500         | 10 | 19310         |          | BARBARA KOLAKOWSKI         | ALGONQUIN         | 12/12/23     | Processed | 182.75         | USD  |
| 181501         | 10 | 21450         |          | KRANZ INC                  | RACINE            | 12/12/23     | Processed | 33.22          | USD  |
| 181502         | 10 | 12265         |          | GARY KRAUSE                | ALGONQUIN         | 12/12/23     | Processed | 88.03          | USD  |
| 181503         | 10 | 14035         |          | KUTA SOFTWARE LLC          | GAITHERSBURG      | 12/12/23     | Processed | 335.00         | USD  |
| 181504         | 10 | 7711          |          | LAKE PARK HIGH SCHOOL      | ROSELLE           | 12/12/23     | Processed | 375.00         | USD  |
| 181505         | 10 | 10047         |          | LAKE ZURICH HIGH SCHOOL    | LAKE ZURICH       | 12/12/23     | Processed | 125.00         | USD  |
| 181506         | 10 | 1504          |          | LAKESHORE LEARNING MATERIA | CARSON            | 12/12/23     | Processed | 57.49          | USD  |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 5

Current Report Account Currency

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

| Payment<br>Number | Co | Vendor<br>Number | Remit<br>To | Name                       | City              | Payment<br>Date | Status    | Payment<br>Amount | Curr |
|-------------------|----|------------------|-------------|----------------------------|-------------------|-----------------|-----------|-------------------|------|
| 181507            | 10 | 22221            |             | ELIZABETH LARTEY           | WEST DUNDEE       | 12/12/23        | Processed | 287.84            | USD  |
| 181508            | 10 | 18851            | REM1        | LEGAT ARCHITECTS           | GURNEE            | 12/12/23        | Processed | 1,692.50          | USD  |
| 181509            | 10 | 18308            |             | JESSICA LIPPERER           | ALGONQUIN         | 12/12/23        | Processed | 26.87             | USD  |
| 181510            | 10 | 89903            |             | LISA FELTMAN               | ALGONQUIN         | 12/12/23        | Processed | 39.10             | USD  |
| 181511            | 10 | 19466            |             | LITTLE CITY FOUNDATION     | PALATINE          | 12/12/23        | Processed | 17,745.40         | USD  |
| 181512            | 10 | 13796            |             | SHARON LOUIS               | ALGONQUIN         | 12/12/23        | Processed | 92.36             | USD  |
| 181513            | 10 | 11596            |             | AMY LUTES                  | ALGONQUIN         | 12/12/23        | Processed | 192.61            | USD  |
| 181514            | 10 | 11043            |             | M AND A PRECISION TRUCK RE | LAKE IN THE HILLS | 12/12/23        | Processed | 45.00             | USD  |
| 181515            | 10 | 13173            |             | TRACI MAGSAMEN             | ALGONQUIN         | 12/12/23        | Processed | 23.13             | USD  |
| 181516            | 10 | 53380            | REM         | MCMaster-CARR              | CHICAGO           | 12/12/23        | Processed | 196.41            | USD  |
| 181517            | 10 | 21751            |             | JONATHAN MICKLE            | ALGONQUIN         | 12/12/23        | Processed | 1,198.42          | USD  |
| 181518            | 10 | 529              |             | MID VALLEY GLASS AND SERVI | EAST DUNDEE       | 12/12/23        | Processed | 4,648.96          | USD  |
| 181519            | 10 | 22151            |             | DANIEL MILLER              | ALGONQUIN         | 12/12/23        | Processed | 41.30             | USD  |
| 181520            | 10 | 21403            |             | KATHLEEN M MITCHELL        | ALGONQUIN         | 12/12/23        | Processed | 15.72             | USD  |
| 181521            | 10 | 11777            | REM3        | MOBILE MINI                | CHICAGO           | 12/12/23        | Processed | 335.98            | USD  |
| 181522            | 10 | 22193            |             | JOSHUA MOTLEY              | ALGONQUIN         | 12/12/23        | Processed | 127.70            | USD  |
| 181523            | 10 | 20963            |             | ROB MOULTON                | ALGONQUIN         | 12/12/23        | Processed | 179.49            | USD  |
| 181524            | 10 | 13143            | REM2        | MSC INDUSTRIAL SUPPLY      | ST LOUIS          | 12/12/23        | Processed | 932.49            | USD  |
| 181525            | 10 | 9906             | REM4        | MUSIC AND ARTS             | FREDERICK         | 12/12/23        | Processed | 1,309.50          | USD  |
| 181526            | 10 | 18154            |             | DEBRA McCLOYN              | ALGONQUIN         | 12/12/23        | Processed | 43.89             | USD  |
| 181527            | 10 | 9654             | REM2        | NATIONAL RESTAURANT        | CHICAGO           | 12/12/23        | Processed | 6,125.00          | USD  |
| 181528            | 10 | 21899            |             | NEO-HEALTH SERVICES INC    | MORRISVILLE       | 12/12/23        | Processed | 106.48            | USD  |
| 181529            | 10 | 14811            | REM2        | NEUCO INC                  | CAROL STREAM      | 12/12/23        | Processed | 714.55            | USD  |
| 181530            | 10 | 17363            |             | MARIA NIEVES               | ALGONQUIN         | 12/12/23        | Processed | 187.42            | USD  |
| 181531            | 10 | 7715             |             | NILES WEST HIGH SCHOOL     | SKOKIE            | 12/12/23        | Processed | 350.00            | USD  |
| 181532            | 10 | 21454            |             | NORTH AMERICAN CORPORATION | GLENVIEW          | 12/12/23        | Processed | 3,042.93          | USD  |
| 181533            | 10 | 7815             | REM3        | SHAW MEDIA                 | CRYSTAL LAKE      | 12/12/23        | Processed | 543.84            | USD  |
| 181534            | 10 | 62680            | REM         | NORTHWEST SUBURBAN SPECIAL | CHICAGO           | 12/12/23        | Processed | 51.54             | USD  |
| 181535            | 10 | 62530            |             | NORTHWESTERN ILLINOIS ASSO | SYCAMORE          | 12/12/23        | Processed | 236,318.50        | USD  |
| 181536            | 10 | 14975            |             | NOW ARENA                  | HOFFMAN ESTATES   | 12/12/23        | Processed | 28,494.70         | USD  |
| 181537            | 10 | 2701             |             | OAK FIRE & SECURITY SYSTEM | HOMER GLEN        | 12/12/23        | Processed | 180.00            | USD  |
| 181538            | 10 | 22190            |             | MANDY OLVERA               | ALGONQUIN         | 12/12/23        | Processed | 91.70             | USD  |
| 181539            | 10 | 21799            |             | TAYLOR OPSAHL              | ALGONQUIN         | 12/12/23        | Processed | 189.46            | USD  |
| 181540            | 10 | 20559            |             | ALLISON PANZARELLA         | ALGONQUIN         | 12/12/23        | Processed | 16.94             | USD  |
| 181541            | 10 | 12027            |             | PAULSEN APPLIANCE INC      | SYCAMORE          | 12/12/23        | Processed | 1,263.99          | USD  |
| 181542            | 10 | 15987            |             | PAULY'S CUSTOM APPAREL COM | CRYSTAL LAKE      | 12/12/23        | Processed | 3,535.83          | USD  |
| 181543            | 10 | 21748            | ACH         | ANDREW PAZ                 | ALGONQUIN         | 12/12/23        | Processed | 349.68            | USD  |
| 181544            | 10 | 9325             | REM5        | NCS PEARSON, INC           | CHICAGO           | 12/12/23        | Processed | 2,818.40          | USD  |
| 181545            | 10 | 9516             | REM2        | PERISCOPE HOLDINGS INC     | DALLAS            | 12/12/23        | Processed | 675.00            | USD  |
| 181546            | 10 | 65470            | REM         | PETERSEN FUELS INC.        | HAMPSHIRE         | 12/12/23        | Processed | 505.98            | USD  |
| 181547            | 10 | 4664             | REM3        | PIONEER MANUFACTURING COMP | CLEVELAND         | 12/12/23        | Processed | 405.31            | USD  |
| 181548            | 10 | 20021            |             | PIONEER VALLEY BOOKS       | NORTHAMPTON       | 12/12/23        | Processed | 165.00            | USD  |
| 181549            | 10 | 22152            |             | VICTORIA POLLOCK           | ALGONQUIN         | 12/12/23        | Processed | 69.81             | USD  |
| 181550            | 10 | 9764             |             | PRO-SOURCE DISTRIBUTORS    | ROCKFORD          | 12/12/23        | Processed | 6,573.11          | USD  |
| 181551            | 10 | 21782            |             | PROJECT LEAD THE WAY INC   | INDIANAPOLIS      | 12/12/23        | Processed | 12,225.00         | USD  |
| 181552            | 10 | 9760             |             | PYRAMID SCHOOL PRODUCTS    | TAMPA             | 12/12/23        | Processed | 2,227.59          | USD  |
| 181553            | 10 | 20684            |             | QUALITY FLAGS              | GURNEE            | 12/12/23        | Processed | 896.83            | USD  |
| 181554            | 10 | 12262            | REM         | SHARI MURPHY d/b/a         | WESTMONT          | 12/12/23        | Processed | 5,500.00          | USD  |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 6

Current Report Account Currency

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

| Payment Number | Co | Vendor Number | Remit To | Name                       | City            | Payment Date | Status    | Payment Amount | Curr |
|----------------|----|---------------|----------|----------------------------|-----------------|--------------|-----------|----------------|------|
| 181555         | 10 | 7326          | REM3     | QUINLAN & FABISH MUSIC CO  | BURR RIDGE      | 12/12/23     | Processed | 80.48          | USD  |
| 181556         | 10 | 21896         |          | RAILYARD FITNESS INC       | NASHVILLE       | 12/12/23     | Processed | 8,610.00       | USD  |
| 181557         | 10 | 17094         |          | ANDREW RAKOWSKI            | ALGONQUIN       | 12/12/23     | Processed | 18.34          | USD  |
| 181558         | 10 | 39700         |          | RALPH HELM INC             | ELGIN PINGREE   | 12/12/23     | Processed | 133.55         | USD  |
| 181559         | 10 | 20478         |          | VERONICA RAMIREZ           | ALGONQUIN       | 12/12/23     | Processed | 17.56          | USD  |
| 181560         | 10 | 2991          | REM      | RAYMOND GEDDES & CO, INC   | BALTIMORE       | 12/12/23     | Processed | 1,256.14       | USD  |
| 181561         | 10 | 21975         | REM      | RICH TOWNSHIP HS           | RIGHTON PARK    | 12/12/23     | Processed | 425.00         | USD  |
| 181562         | 10 | 20178         |          | RILCO INC                  | MOLINE          | 12/12/23     | Processed | 750.50         | USD  |
| 181563         | 10 | 5649          | REM      | RIVERSIDE BROOKFIELD HS    | RIVERSIDE       | 12/12/23     | Processed | 450.00         | USD  |
| 181564         | 10 | 9296          | REM      | ROBBINS SCHWARTZ           | CHICAGO         | 12/12/23     | Processed | 227.50         | USD  |
| 181565         | 10 | 8651          |          | ROCKFORD AUBURN HIGH SCH00 | ROCKFORD        | 12/12/23     | Processed | 515.00         | USD  |
| 181566         | 10 | 8726          |          | ROLLING MEADOWS HIGH SCH00 | ROLLING MEADOWS | 12/12/23     | Processed | 75.00          | USD  |
| 181567         | 10 | 18720         |          | HILDA ROMAN                | ALGONQUIN       | 12/12/23     | Processed | 106.30         | USD  |
| 181568         | 10 | 21727         |          | ENRIQUE ROSALES            | ALGONQUIN       | 12/12/23     | Processed | 191.90         | USD  |
| 181569         | 10 | 93139         |          | SONJA RUSSELL              | ALGONQUIN       | 12/12/23     | Processed | 53.08          | USD  |
| 181570         | 10 | 19054         |          | CINDY SALGADO              | ALGONQUIN       | 12/12/23     | Processed | 120.31         | USD  |
| 181571         | 10 | 12877         |          | BRIAN SANFORD              | ALGONQUIN       | 12/12/23     | Processed | 54.50          | USD  |
| 181572         | 10 | 18773         | REM2     | SARGENTS EQUIPMENT AND REP | PALATINE        | 12/12/23     | Processed | 3,040.10       | USD  |
| 181573         | 10 | 18933         |          | SCHAUMBURG COMMUNITY CONSO | SCHAUMBURG      | 12/12/23     | Processed | 1,068.60       | USD  |
| 181574         | 10 | 12612         |          | MARK SCHEURICH             | ALGONQUIN       | 12/12/23     | Processed | 161.06         | USD  |
| 181575         | 10 | 723           | REM6     | SCHOLASTIC MAGAZINES       | CINCINNATI      | 12/12/23     | Processed | 5,883.57       | USD  |
| 181576         | 10 | 6474          | REM5     | SCHOLASTIC INC             | CINCINNATI      | 12/12/23     | Processed | 17.97          | USD  |
| 181577         | 10 | 6816          | REM2     | SCHOLASTIC CLASSROOM MAGAZ | CINCINNATI      | 12/12/23     | Processed | 65.89          | USD  |
| 181578         | 10 | 21002         | REM1     | SCHOOL SPECIALTY LLC       | PHILADELPHIA    | 12/12/23     | Processed | 80,834.78      | USD  |
| 181579         | 10 | 17316         | REM      | SEAL OF ILLINOIS           | PALATINE        | 12/12/23     | Processed | 117,547.60     | USD  |
| 181580         | 10 | 13013         |          | VINCE SIFUENTES JR         | ALGONQUIN       | 12/12/23     | Processed | 185.65         | USD  |
| 181581         | 10 | 15165         | REM2     | SITEONE LANDSCAPE SUPPLY L | CHICAGO         | 12/12/23     | Processed | 1,011.00       | USD  |
| 181582         | 10 | 20990         |          | MICHAEL SITTER             | ALGONQUIN       | 12/12/23     | Processed | 159.82         | USD  |
| 181583         | 10 | 22215         |          | SKYWARD USERS GROUP NFP    | WOOD RIVER      | 12/12/23     | Processed | 1,350.00       | USD  |
| 181584         | 10 | 17589         |          | LAURA SLAVICH              | ALGONQUIN       | 12/12/23     | Processed | 10.50          | USD  |
| 181585         | 10 | 4368          |          | SOLUTION TREE              | BLOOMINGTON     | 12/12/23     | Processed | 11,600.00      | USD  |
| 181586         | 10 | 20595         | REM2     | SPECIAL EDUCATION SYSTEMS  | CHICAGO         | 12/12/23     | Processed | 9,044.28       | USD  |
| 181587         | 10 | 22053         | REM      | SPHERO, INC                | PALATINE        | 12/12/23     | Processed | 309.27         | USD  |
| 181588         | 10 | 22015         |          | NICHOLAS SPIRO             | ALGONQUIN       | 12/12/23     | Processed | 51.96          | USD  |
| 181589         | 10 | 1676          |          | STA-KLEEN INC              | SCHAUMBURG      | 12/12/23     | Processed | 70.00          | USD  |
| 181590         | 10 | 6033          |          | STANDARD INDUSTRIAL & AUTO | HANOVER PARK    | 12/12/23     | Processed | 1,887.42       | USD  |
| 181591         | 10 | 22229         |          | KATELYN STANLEY            | ALGONQUIN       | 12/12/23     | Processed | 263.01         | USD  |
| 181592         | 10 | 14188         | REM3     | STAPLES ADVANTAGE          | DALLAS          | 12/12/23     | Processed | 252.66         | USD  |
| 181593         | 10 | 14242         | REM2     | STATE INDUSTRIAL PRODUCTS  | BOSTON          | 12/12/23     | Processed | 1,532.36       | USD  |
| 181594         | 10 | 11375         |          | STEVENSON HIGH SCHOOL      | LINCOLNSHIRE    | 12/12/23     | Processed | 128.00         | USD  |
| 181595         | 10 | 1478          |          | SUPER DUPER PUBLICATIONS   | GREENVILLE      | 12/12/23     | Processed | 49.90          | USD  |
| 181596         | 10 | 21819         | REM      | SUPERIOR CHEER             | CYNTHIANA       | 12/12/23     | Processed | 129.65         | USD  |
| 181597         | 10 | 10537         | REM2     | SWEETWATER EDUCATION       | FORT WAYNE      | 12/12/23     | Processed | 62,331.80      | USD  |
| 181598         | 10 | 7708          | NEW      | SYCAMORE HIGH SCHOOL       | SYCAMORE        | 12/12/23     | Processed | 125.00         | USD  |
| 181599         | 10 | 7041          | REM1     | TEMPERATURE EQUIPMENT CORP | MINNEAPOLIS     | 12/12/23     | Processed | 1,773.03       | USD  |
| 181600         | 10 | 21507         |          | THE AWARD FACTORY RAPID RI | GOSHEN          | 12/12/23     | Processed | 309.60         | USD  |
| 181601         | 10 | 19709         |          | THE CAKE LADY              | NORTH AURORA    | 12/12/23     | Processed | 245.00         | USD  |
| 181602         | 10 | 15913         |          | THE EDGE SPORTS APPAREL    | HUNTLEY         | 12/12/23     | Processed | 161.00         | USD  |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 7

Current Report Account Currency

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

| Payment<br>Number | Co | Vendor<br>Number | Remit<br>To | Name                       | City            | Payment<br>Date | Status    | Payment<br>Amount | Curr |
|-------------------|----|------------------|-------------|----------------------------|-----------------|-----------------|-----------|-------------------|------|
| 181603            | 10 | 17068            |             | THE RESPONSIVE MAILROOM IN | ELGIN           | 12/12/23        | Processed | 88.00             | USD  |
| 181604            | 10 | 1897             |             | THOMPSON ELEVATOR INSPECTI | MT PROSPECT     | 12/12/23        | Processed | 200.00            | USD  |
| 181605            | 10 | 14457            |             | TRAINING CONCEPTS INC      | SOUTH HOLLAND   | 12/12/23        | Processed | 393.95            | USD  |
| 181606            | 10 | 713              | REM2        | TRANE US INC               | CHICAGO         | 12/12/23        | Processed | 4,606.41          | USD  |
| 181607            | 10 | 22216            |             | TRI-3 EVENTS               | BELVIDERE       | 12/12/23        | Processed | 1,091.75          | USD  |
| 181608            | 10 | 11020            | REM3        | TRINITY LANDSCAPE          | CARPENTERSVILLE | 12/12/23        | Processed | 21,683.35         | USD  |
| 181609            | 10 | 12213            |             | TROPHIES BY GEORGE         | BARTLETT        | 12/12/23        | Processed | 621.75            | USD  |
| 181610            | 10 | 21868            |             | PATRICK TYSKI              | ALGONQUIN       | 12/12/23        | Processed | 175.62            | USD  |
| 181611            | 10 | 17076            | REM2        | HARTGROVE HOSPITAL         | CHICAGO         | 12/12/23        | Processed | 300.00            | USD  |
| 181612            | 10 | 19206            | REM2        | VENTRIS LEARNING           | SUN PRARIE      | 12/12/23        | Processed | 12,040.00         | USD  |
| 181613            | 10 | 17980            | REM2        | VT SERVICES INC            | WHEELING        | 12/12/23        | Processed | 345.00            | USD  |
| 181614            | 10 | 7851             | REM         | WARREN TOWNSHIP HIGH SCH00 | GURNEE          | 12/12/23        | Processed | 275.00            | USD  |
| 181615            | 10 | 20434            |             | RACQUEL WASHINGTON         | ALGONQUIN       | 12/12/23        | Processed | 543.13            | USD  |
| 181616            | 10 | 7716             |             | WAUCONDA SCHOOL DISTRICT 1 | WAUCONDA        | 12/12/23        | Processed | 300.00            | USD  |
| 181617            | 10 | 21911            |             | RICK WEGER                 | ALGONQUIN       | 12/12/23        | Processed | 266.49            | USD  |
| 181618            | 10 | 3029             |             | WEST MUSIC COMPANY         | CORALVILLE      | 12/12/23        | Processed | 1,159.99          | USD  |
| 181619            | 10 | 7312             |             | WHEELING HIGH SCHOOL       | WHEELING        | 12/12/23        | Processed | 394.00            | USD  |
| 181620            | 10 | 19898            |             | KATHRYN WOOD               | ALGONQUIN       | 12/12/23        | Processed | 48.48             | USD  |
| 181621            | 10 | 6387             | REM         | WORTHINGTON DIRECT INC     | DALLAS          | 12/12/23        | Processed | 457.69            | USD  |
| 181622            | 10 | 18051            |             | JILL ZYER                  | ALGONQUIN       | 12/12/23        | Processed | 321.08            | USD  |

\*\*\* Payment Code MHC Totals

|                            |     |              |
|----------------------------|-----|--------------|
| Total Open Payments        | 260 | 1,509,400.26 |
| Total Reconciled Payments  |     | 0.00         |
| Total Void Payments        |     | 0.00         |
| Total Stale Dated Payments |     | 0            |
| Total Escheated Payments   |     | 0            |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 8

Current Report Account Currency

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

| Payment<br>Number           | Co | Vendor<br>Number | Remit<br>To | Name                      | City       | Payment<br>Date | Status    | Payment<br>Amount | Curr     |
|-----------------------------|----|------------------|-------------|---------------------------|------------|-----------------|-----------|-------------------|----------|
| 1191                        | 10 | 21703            | REM         | LINDE GAS & EQUIPMENT INC | PALATINE   | 12/12/23        | Processed | 966.22            | USD      |
| 1192                        | 10 | 9724             | REM3        | T-MOBILE                  | CINCINNATI | 12/12/23        | Processed | 8,728.69          | USD      |
| *** Payment Code PCD Totals |    |                  |             |                           |            |                 |           |                   |          |
| Total Open Payments         |    |                  |             |                           |            |                 |           | 2                 | 9,694.91 |
| Total Reconciled Payments   |    |                  |             |                           |            |                 |           |                   | 0.00     |
| Total Void Payments         |    |                  |             |                           |            |                 |           |                   | 0.00     |
| Total Stale Dated Payments  |    |                  |             |                           |            |                 |           |                   | 0        |
| Total Escheated Payments    |    |                  |             |                           |            |                 |           |                   | 0        |

# Cash Payment Register

AP265 Date 12/07/23  
Time 09:57

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

Page 9

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 |
|----------------|----|---------------|----------|----------------------------|---------|--------------|-----------|----------------|------|
| 4142           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 210,000.00     | USD  |
| 4143           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 420,000.00     | USD  |
| 4144           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 420,000.00     | USD  |
| 4145           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 88,750.00      | USD  |
| 4146           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 84,361.25      | USD  |
| 4147           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 18,758,325.00  | USD  |
| 4148           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 300,468.75     | USD  |
| 4149           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 1,015,000.00   | USD  |
| 4150           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 111,387.50     | USD  |
| 4151           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 111,387.50     | USD  |
| 4152           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 465,875.00     | USD  |
| 4153           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 137,525.25     | USD  |
| 4154           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 160,900.00     | USD  |
| 4155           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 208,725.00     | USD  |
| 4156           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 208,700.00     | USD  |
| 4157           | 10 | 17067         | REM      | AMALGAMATED BANK OF CHICAG | CHICAGO | 12/12/23     | Processed | 758,281.25     | USD  |
| 4158           | 10 | 20428         |          | CSG FORTE PAYMENTS INC     | ALLEN   | 12/12/23     | Processed | 7,012.32       | USD  |
| 4159           | 10 | 17875         |          | FLEETMATICS USA LLC        | WALTHAM | 12/12/23     | Processed | 1,383.80       | USD  |

\*\*\* Payment Code WIR Totals

|                            |    |               |
|----------------------------|----|---------------|
| Total Open Payments        | 18 | 23,468,082.62 |
| 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        | 308 | 25,989,001.22 |
| 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        | 308 | 25,989,001.22 |
| Total Reconciled Payments  |     | 0.00          |
| Total Void Payments        |     | 0.00          |
| Total Stale Dated Payments |     | 0             |
| Total Escheated Payments   |     | 0             |

# Cash Payment Register

---

AP265 Date: 11/30/23  
Time: 14:04

JOB SUBMISSION PARAMETERS

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

Pay Group: D300  
Company:  
Process Level:

Community School District 300

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

Payment Dates: -

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

Current  
Account Currency  
Standard

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# Cash Payment Register

AP265 Date 11/30/23  
Time 14:04

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

Page 1

Current Report Account Currency

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

| Payment<br>Number | Co | Vendor<br>Number | Remit<br>To | Name                       | City            | Payment<br>Date | Status    | Payment<br>Amount | Curr |
|-------------------|----|------------------|-------------|----------------------------|-----------------|-----------------|-----------|-------------------|------|
| 2653              | 10 | 21264            | ACH         | FASTSIGNS OF CARPENTERSVIL | CARPETNERSVILLE | 11/30/23        | Processed | 1,767.80          | USD  |

\*\*\* Payment Code ACH Totals

|                            |   |          |
|----------------------------|---|----------|
| Total Open Payments        | 1 | 1,767.80 |
| Total Reconciled Payments  |   | 0.00     |
| Total Void Payments        |   | 0.00     |
| Total Stale Dated Payments |   | 0        |
| Total Escheated Payments   |   | 0        |

# Cash Payment Register

AP265 Date 11/30/23  
Time 14:04

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

Page 2

Current Report Account Currency

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

| Payment<br>Number | Co | Vendor<br>Number | Remit<br>To | Name                       | City            | Payment<br>Date | Status    | Payment<br>Amount | Curr |
|-------------------|----|------------------|-------------|----------------------------|-----------------|-----------------|-----------|-------------------|------|
| 181357            | 10 | 5358             |             | SECRETARY OF STATE         | SPRINGFIELD     | 11/30/23        | Processed | 4.00              | USD  |
| 181358            | 10 | 20647            |             | SMITHEREEN COMPANY         | NILES           | 11/30/23        | Processed | 1,030.00          | USD  |
| 181359            | 10 | 2469             | REM3        | VILLAGE OF CARPENTERSVILLE | CARPENTERSVILLE | 11/30/23        | Processed | 1,209.25          | USD  |
| 181360            | 10 | 10717            | REM2        | VILLAGE OF GILBERTS        | GILBERTS        | 11/30/23        | Processed | 880.00            | USD  |

\*\*\* Payment Code MHC Totals

|                            |   |          |
|----------------------------|---|----------|
| Total Open Payments        | 4 | 3,123.25 |
| 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        | 5 | 4,891.05 |
| 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        | 5 | 4,891.05 |
| Total Reconciled Payments  |   | 0.00     |
| Total Void Payments        |   | 0.00     |
| Total Stale Dated Payments |   | 0        |
| Total Escheated Payments   |   | 0        |

# Cash Payment Register

---

AP265 Date: 12/04/23  
Time: 10:39

JOB SUBMISSION PARAMETERS

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

Pay Group: D300  
Company:  
Process Level:

Community School District 300

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

Payment Dates: -

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

Current  
Account Currency  
Standard

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# Cash Payment Register

AP265 Date 12/04/23  
Time 10:39

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

Page 1

Current Report Account Currency

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

| Payment Number                | Co | Vendor Number | Remit To | Name                     | City        | Payment Date | Status    | Payment Amount | Curr     |
|-------------------------------|----|---------------|----------|--------------------------|-------------|--------------|-----------|----------------|----------|
| 181362                        | 10 | 9713          | REM2     | GUSTAVE A LARSON COMPANY | MINNEAPOLIS | 12/04/23     | Processed | 6,298.08       | USD      |
| *** Payment Code MHC Totals   |    |               |          |                          |             |              |           |                |          |
| Total Open Payments           |    |               |          |                          |             |              |           | 1              | 6,298.08 |
| Total Reconciled Payments     |    |               |          |                          |             |              |           |                | 0.00     |
| Total Void Payments           |    |               |          |                          |             |              |           |                | 0.00     |
| Total Stale Dated Payments    |    |               |          |                          |             |              |           |                | 0        |
| Total Escheated Payments      |    |               |          |                          |             |              |           |                | 0        |
| *** Cash Code HBAP Totals     |    |               |          |                          |             |              |           |                |          |
| Total Open Payments           |    |               |          |                          |             |              |           | 1              | 6,298.08 |
| Total Reconciled Payments     |    |               |          |                          |             |              |           |                | 0.00     |
| Total Void Payments           |    |               |          |                          |             |              |           |                | 0.00     |
| Total Stale Dated Payments    |    |               |          |                          |             |              |           |                | 0        |
| Total Escheated Payments      |    |               |          |                          |             |              |           |                | 0        |
| *** Pay Group D300 USD Totals |    |               |          |                          |             |              |           |                |          |
| Total Open Payments           |    |               |          |                          |             |              |           | 1              | 6,298.08 |
| Total Reconciled Payments     |    |               |          |                          |             |              |           |                | 0.00     |
| Total Void Payments           |    |               |          |                          |             |              |           |                | 0.00     |
| Total Stale Dated Payments    |    |               |          |                          |             |              |           |                | 0        |
| Total Escheated Payments      |    |               |          |                          |             |              |           |                | 0        |

# Cash Payment Register

---

AP265 Date: 12/05/23  
Time: 16:32

JOB SUBMISSION PARAMETERS

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

Pay Group: D300  
Company:  
Process Level:

Community School District 300

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

Payment Dates: -

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

Current  
Account Currency  
Standard

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|       |               |                           |                  |               |     |      |   |
|-------|---------------|---------------------------|------------------|---------------|-----|------|---|
| AP265 | Date 12/05/23 | Pay Group D300            | Community School | District 300  | USD | Page | 1 |
|       | Time 16:32    | Post Company 10           | Educational Fund |               | USD |      |   |
|       |               | Cash Payment Register for |                  | thru 12/31/20 |     |      |   |

|                            |     |        |            |
|----------------------------|-----|--------|------------|
| *** Pay Group D300         | USD | Totals |            |
| Total Open Payments        |     | 1      | 110,092.04 |
| Total Reconciled Payments  |     |        | 0.00       |
| Total Void Payments        |     |        | 0.00       |
| Total Stale Dated Payments |     |        | 0          |
| Total Escheated Payments   |     |        | 0          |

# Cash Payment Register

---

AP265 Date: 12/07/23  
Time: 08:53

JOB SUBMISSION PARAMETERS

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

Pay Group: D300  
Company:  
Process Level:

Community School District 300

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

Payment Dates: -

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

Current  
Account Currency  
Standard

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AP265 Date 12/07/23 Pay Group D300 Community School District 300 USD Page 1  
 Time 08:53 Post Company 10 Educational Fund USD  
 Cash Payment Register for thru 12/31/20

|     |                   |          |        |  |          |
|-----|-------------------|----------|--------|--|----------|
| *** | Pay Group D300    | USD      | Totals |  |          |
|     | Total Open        | Payments | 2      |  | 7,217.60 |
|     | Total Reconciled  | Payments |        |  | 0.00     |
|     | Total Void        | Payments |        |  | 0.00     |
|     | Total Stale Dated | Payments |        |  | 0        |
|     | Total Escheated   | Payments |        |  | 0        |





# DISTRICT 300

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

**DATE:** December 4, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Jennifer Porter,  
Chief Financial Officer

**SUBJECT:** Donation Report - December 2023

|                                           |            |
|-------------------------------------------|------------|
| Presented at the following Board Meetings |            |
| Board Operations Committee                | 12/4/2023  |
| Policy/Legislative                        |            |
| School Utilization                        |            |
| BOE 1 <sup>st</sup> Reading               | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading               | 12/12/2023 |

### Background

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

### Donations Received December 2023

- Community Member - 2005 Subaru Forrester - Donation to Jacobs High School for Automotive Program

### Recommendation

The administration recommends approving the donation as presented.

### Fiscal Impact

None

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

### **Treasurer Report**

As of October 31, 2023, the District had \$243,397,989 of cash on hand. The cash balance by fund was:

|                          |                      |
|--------------------------|----------------------|
| Operating Fund           | \$174,522,872        |
| Bond & Interest Fund     | \$22,479,386         |
| Site & Construction Fund | \$46,395,730         |
| <b>Total</b>             | <b>\$243,397,988</b> |

### **Financial Report Analysis-All Funds**

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

| <b>Fund</b>              | <b>% of Budget</b> | <b>Comment</b>                                                                                                                 |
|--------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Education                | 24.07%             | This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2023. |
| Operations & Maintenance | 28.03%             | This fund is on trend.                                                                                                         |
| Bond & Interest          | 6.02%              | The bond & interest fund is used to pay our debt payments made in December and June.                                           |
| Transportation           | 9.13%              | This fund is on trend (compared to 8.11% in FY23).                                                                             |
| IMRF/Social Security     | 22.26%             | This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2023. |
| Capital Projects         | 38.32%             | This fund is used to pay for our capital projects.                                                                             |
| Tort                     | 99.73%             | The tort fund is used to pay our insurance premiums. These premiums are paid in July.                                          |

*Revenues-* the District has received 41.25% of its budgeted revenue compared to 38.10% prior YTD.

### **Financial Reporting Analysis- Operating Funds**

*Operating Fund Revenue Summary by Source-* 40.41% compared to 37.75% prior YTD.

- Local Revenues are on-trend at 44.90%;
- State Revenues are on-trend at 30.46%;
- Federal Revenues are on-trend at 36.77% and are in line with federal grant expenditures.

*Operating Fund Expenditure Summary by Object-* 23.83% compared to 23.25% prior to YTD.

- Salaries are at 22.10%- teacher and para salaries summer paychecks included in June 2023;
- Benefits are at 19.71%- teacher and para salaries summer paychecks included in June 2023;
- Purchase Services are at 24.43%;
- Supplies/Materials are at 50.80%; \$5.9M expended for textbook adoption (Ed Fund).
- Capital Outlay are at 38.94%; \$215K expended for a grant-funded special education project (Ed Fund).
- Other/Tuition are at 23.02%;
- Non-Capitalized Equipment is 24.37%.

### **Monthly Notes:**

- Short-term interest rates have increased from 5.282% in September to 5.309% in September. Total interest for the year is \$2,432,692.
- The Tort Fund has a deficit balance of (\$357,140) 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.
- As of the end of October, health claims have exceeded the total premiums by \$2.1 million.
- Financials are presented on an unaudited cash basis and do not represent the District final financial statements. Additional audit adjustments will be made to account for items such as, but not limited to, property taxes, grant receivables, accruals, and prepaids.

COMMUNITY UNIT SCHOOL DISTRICT NO 300  
 UNAUDITED FINANCIAL REPORT NO. 4  
 October 31, 2023  
 December 4, 2023

|                                          | ED<br>FUND      | O&M<br>FUND     | B&I<br>FUND   | TRANS<br>FUND  | IMRF<br>FUND | S&C<br>FUND   | WORKING<br>CASH FUND | TORT<br>FUND | TOTAL           |
|------------------------------------------|-----------------|-----------------|---------------|----------------|--------------|---------------|----------------------|--------------|-----------------|
| CASH BALANCE September 30, 2023          | \$ 102,712,222  | \$ 23,688,203   | \$ 20,415,311 | \$ 11,854,324  | \$ 5,817,302 | \$ 31,417,741 | \$ 40,153,363        | \$ (545,000) | \$ 235,513,466  |
| PRIOR PERIOD ADJUSTMENTS (Audit Related) | \$ (3,255,443)  | \$ (12,000,000) |               |                |              | \$ 15,255,443 |                      | \$ 19,734    | \$ 19,734       |
| CASH RECEIPTS                            | \$ 27,242,634   | \$ 3,010,454    | \$ 2,064,527  | \$ 3,095,657   | \$ 685,653   | \$ 470,381    | \$ 73,018            | \$ 187,859   | \$ 36,830,184   |
| CASH DISBURSEMENTS                       | \$ (24,270,201) | \$ (1,933,741)  | \$ (452)      | \$ (1,461,566) | \$ (531,868) | \$ (747,835)  | \$ -                 | \$ (19,734)  | \$ (28,965,397) |
| CASH BALANCE October 31, 2023            | \$ 102,429,213  | \$ 12,764,916   | \$ 22,479,386 | \$ 13,488,415  | \$ 5,971,087 | \$ 46,395,730 | \$ 40,226,381        | \$ (357,140) | \$ 243,397,988  |
| INTERFUND TRANSFERS/LOANS*               |                 |                 |               |                |              |               | \$ (357,140)         | \$ 357,140   | \$ -            |
| ENDING CASH BALANCE October 31, 2023     | \$ 102,429,213  | \$ 12,764,916   | \$ 22,479,386 | \$ 13,488,415  | \$ 5,971,087 | \$ 46,395,730 | \$ 39,869,241        | \$ -         | \$ 243,397,988  |
| INVESTMENT INCOME YEAR TO DATE           | \$ 2,432,692    |                 |               |                |              |               |                      |              |                 |

## TREASURER'S REPORT FOR THE MONTH OF OCTOBER 2023

### INVESTMENTS AT COST:

\$ 243,397,988.79

(See attached schedule for investment detail)

### MONTHLY PAYROLL:

|                     |                     |                  |
|---------------------|---------------------|------------------|
| Educational Fund    | \$ 13,688,772.56    |                  |
| O&M Fund            | \$ 693,448.08       |                  |
| Transportation Fund | <u>\$ 62,945.09</u> | \$ 14,445,165.73 |

### PAYROLL RELATED EXPENDITURES:

*(Not reflected in A/P Bill Listing)*

#### Educational and Transportation Funds:

|                             |                        |
|-----------------------------|------------------------|
| Teachers, Retirement System | <u>\$ 1,059,304.66</u> |
|-----------------------------|------------------------|

|                                   |                 |
|-----------------------------------|-----------------|
| Total Teachers, Retirement System | \$ 1,059,304.66 |
|-----------------------------------|-----------------|

#### Illinois Municipal Retirement Fund

|          |                      |
|----------|----------------------|
| IMRF     | \$ 177,841.83        |
| FICA     | \$ 161,019.39        |
| Medicare | <u>\$ 192,861.24</u> |

|                               |               |
|-------------------------------|---------------|
| Total IMRF/FICA/Medicare Fund | \$ 531,722.46 |
|-------------------------------|---------------|

### **Total Payroll and Related Expenditures**

\$ 16,036,192.85

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2023

By Fund, By Object

| <b>All Funds</b>            | <b>FY24<br/>Budget</b> | <b>FY24<br/>Actual</b> | <b>% of FY24<br/>Budget</b> |
|-----------------------------|------------------------|------------------------|-----------------------------|
| Local                       | 257,703,525            | 117,003,478            | 45.40%                      |
| State                       | 93,186,548             | 28,365,216             | 30.44%                      |
| Federal                     | 35,446,345             | 13,983,013             | 39.45%                      |
| Other Source                | -                      | -                      |                             |
| Total Revenues              | <u>386,336,418</u>     | <u>159,351,707</u>     | <u>41.25%</u>               |
| Salaries                    | 179,240,410            | 39,606,086             | 22.10%                      |
| Benefits                    | 55,689,298             | 10,976,581             | 19.71%                      |
| Purchased Services          | 61,537,979             | 15,032,833             | 24.43%                      |
| Supplies/Materials          | 18,022,667             | 9,155,160              | 50.80%                      |
| Capital Outlay              | 19,036,127             | 7,303,288              | 38.37%                      |
| Other                       | 35,648,507             | 2,375,082              | 6.66%                       |
| Non-Capitalized Equipment   | 8,654,274              | 2,109,300              | 24.37%                      |
| Total Expenditures          | <u>377,829,262</u>     | <u>86,558,330</u>      | <u>22.91%</u>               |
| Revenues Over Disbursements | 8,507,156              | 72,793,378             |                             |
| Other Financing Sources     | -                      | -                      |                             |
| Fund Balance Transfer       | -                      | -                      |                             |
| Net Change to Fund Balance  | <u>8,507,156</u>       | <u>72,793,378</u>      |                             |

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2023

By Fund, By Object

| <b>Operating Funds</b>      | <b>FY24<br/>Budget</b> | <b>FY24<br/>Actual</b> | <b>% of FY24<br/>Budget</b> |
|-----------------------------|------------------------|------------------------|-----------------------------|
| Local                       | 230,242,998            | 103,370,027            | 44.90%                      |
| State                       | 93,136,548             | 28,365,216             | 30.46%                      |
| Federal                     | 29,174,647             | 10,727,570             | 36.77%                      |
| Other Sources               | -                      | -                      |                             |
| Total Revenues              | <u>352,554,193</u>     | <u>142,462,813</u>     | <u>40.41%</u>               |
| Salaries                    | 179,240,410            | 39,606,086             | 22.10%                      |
| Benefits                    | 55,689,298             | 10,976,581             | 19.71%                      |
| Purchased Services          | 61,517,979             | 15,031,630             | 24.43%                      |
| Supplies/Materials          | 18,022,667             | 9,155,160              | 50.80%                      |
| Capital Outlay              | 1,426,218              | 555,378                | 38.94%                      |
| Other/Tuition               | 10,319,194             | 2,375,082              | 23.02%                      |
| Non-Capitalized Equipment   | 8,654,274              | 2,109,300              | 24.37%                      |
| Total Expenditures          | <u>334,870,040</u>     | <u>79,809,216</u>      | <u>23.83%</u>               |
| Revenues Over Disbursements | 17,684,153             | 62,653,597             |                             |
| Other Financing Sources     | (14,489,420)           | -                      |                             |
| Fund Balance Transfer       | -                      | -                      |                             |
| Net Change to Fund Balance  | <u>3,194,733</u>       | <u>62,653,597</u>      |                             |

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2023

By Fund, By Object

| <b>Fund 1-Educational</b>                  | <b>FY24<br/>Budget</b> | <b>FY24<br/>Actual</b> | <b>% of FY24<br/>Budget</b> |
|--------------------------------------------|------------------------|------------------------|-----------------------------|
| Local                                      | 173,741,042            | 77,537,353             | 44.63%                      |
| State                                      | 84,018,755             | 23,671,255             | 28.17%                      |
| Federal                                    | 29,174,647             | 10,727,570             | 36.77%                      |
| Other Sources                              | -                      | -                      |                             |
| Total Revenues                             | <u>286,934,444</u>     | <u>111,936,179</u>     | <u>39.01%</u>               |
| Salaries                                   | 170,671,144            | 36,967,833             | 21.66%                      |
| Benefits                                   | 46,541,074             | 8,868,729              | 19.06%                      |
| Purchased Services                         | 35,744,174             | 10,300,661             | 28.82%                      |
| Supplies/Materials                         | 10,158,748             | 7,073,840              | 69.63%                      |
| Capital Outlay                             | 168,444                | 257,311                | 152.76%                     |
| Other/Tuition                              | 10,202,895             | 2,375,082              | 23.28%                      |
| Non-Capitalized Equipment                  | 8,403,247              | 2,009,745              | 23.92%                      |
| Total Expenditures                         | <u>281,889,726</u>     | <u>67,853,201</u>      | <u>24.07%</u>               |
| Revenues Over Disbursements                | 5,044,718              | 44,082,978             |                             |
| Other Financing Source Transfers           | -                      | -                      |                             |
| Fund Balance Transfer                      | -                      | -                      |                             |
| Net Change to Fund Balance                 | <u>5,044,718</u>       | <u>44,082,978</u>      |                             |
| <b>Fund 2-Operations &amp; Maintenance</b> |                        |                        |                             |
| Local                                      | 36,114,062             | 16,842,393             | 46.64%                      |
| State                                      | -                      | -                      |                             |
| Other Sources                              | -                      | -                      |                             |
| Total Revenues                             | <u>36,114,062</u>      | <u>16,842,393</u>      | <u>46.64%</u>               |
| Salaries                                   | 8,408,992              | 2,496,873              | 29.69%                      |
| Benefits                                   | 1,990,769              | 510,006                | 25.62%                      |
| Purchased Services                         | 4,113,503              | 922,557                | 22.43%                      |
| Supplies/Materials                         | 5,613,864              | 1,750,889              | 31.19%                      |
| Capital Outlay                             | 1,167,850              | 261,195                | 22.37%                      |
| Other                                      | 9,000                  | -                      | 0.00%                       |
| Non-Capitalized Equipment                  | 251,027                | 99,554                 | 39.66%                      |
| Total Expenditures                         | <u>21,555,005</u>      | <u>6,041,074</u>       | <u>28.03%</u>               |
| Revenues Over Disbursements                | 14,559,057             | 10,801,319             |                             |
| Other Financing Source Transfers           | (14,489,420)           | -                      |                             |
| Net Change to Fund Balance                 | <u>69,637</u>          | <u>10,801,319</u>      |                             |
| <b>Fund 3-Bond &amp; Interest</b>          |                        |                        |                             |
| Local                                      | 22,752,256             | 12,028,715             | 52.87%                      |
| Other Sources                              | -                      | -                      | 0.00%                       |
| Total Revenues                             | <u>22,752,256</u>      | <u>12,028,715</u>      | <u>52.87%</u>               |
| Purchased Services                         | 20,000                 | 1,204                  | 6.02%                       |
| Other                                      | 25,329,313             | -                      | 0.00%                       |
| Total Expenditures                         | <u>25,349,313</u>      | <u>1,204</u>           | <u>0.00%</u>                |
| Revenues Over Disbursements                | (2,597,057)            | 12,027,512             |                             |
| Other Financing Sources/(Uses)             | 2,489,420              | -                      |                             |
| Net Change to Fund Balance                 | <u>(107,637)</u>       | <u>12,027,512</u>      |                             |

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2023

By Fund, By Object

|                                    | FY24<br>Budget     | FY24<br>Actual     | % of FY24<br>Budget |
|------------------------------------|--------------------|--------------------|---------------------|
| <b>Fund 4-Transportation</b>       |                    |                    |                     |
| Local                              | 11,195,177         | 5,012,724          | 44.78%              |
| State                              | 9,117,793          | 4,693,961          | 51.48%              |
| Other Sources                      | -                  | -                  |                     |
| Total Revenues                     | <u>20,312,970</u>  | <u>9,706,685</u>   | <u>47.79%</u>       |
| Salaries                           | 160,274            | 141,381            | 88.21%              |
| Benefits                           | 41,979             | 14,236             | 33.91%              |
| Purchased Services                 | 19,328,302         | 1,482,808          | 7.67%               |
| Supplies/Materials                 | 2,250,055          | 330,430            | 14.69%              |
| Capital Outlay                     | 89,924             | 36,872             | 41.00%              |
| Other                              | 107,299            | -                  | 0.00%               |
| Non-Capitalized Equipment          | -                  | -                  | 0.00%               |
| Total Expenditures                 | <u>21,977,833</u>  | <u>2,005,727</u>   | <u>9.13%</u>        |
| Revenues Over Disbursements        | (1,664,863)        | 7,700,958          |                     |
| Other Financing Sources            | -                  | -                  |                     |
| Net Change to Fund Balance         | <u>(1,664,863)</u> | <u>7,700,958</u>   |                     |
| <b>Fund 5-IMRF/Social Security</b> |                    |                    |                     |
| Local                              | 4,934,755          | 2,467,832          | 50.01%              |
| Total Revenues                     | <u>4,934,755</u>   | <u>2,467,832</u>   | <u>50.01%</u>       |
| Benefits                           | 7,115,476          | 1,583,609          | 22.26%              |
| Total Expenditures                 | <u>7,115,476</u>   | <u>1,583,609</u>   | <u>22.26%</u>       |
| Revenues Over Disbursements        | (2,180,721)        | 884,223            |                     |
| Other Financing Sources            | -                  | -                  |                     |
| Net Change to Fund Balance         | <u>(2,180,721)</u> | <u>884,223</u>     |                     |
| <b>Fund 6-Capital Projects</b>     |                    |                    |                     |
| Local                              | 4,708,271          | 1,604,736          | 34.08%              |
| State                              | 50,000             | -                  | 0.00%               |
| Federal                            | 6,271,698          | 3,255,443          | 51.91%              |
| Total Revenues                     | <u>11,029,969</u>  | <u>4,860,179</u>   | <u>44.06%</u>       |
| Salaries                           | -                  | -                  |                     |
| Benefits                           | -                  | -                  |                     |
| Purchased Services                 | -                  | -                  |                     |
| Supplies/Materials                 | -                  | -                  |                     |
| Capital Outlay                     | 17,609,909         | 6,747,910          | 38.32%              |
| Other                              | -                  | -                  |                     |
| Total Expenditures                 | <u>17,609,909</u>  | <u>6,747,910</u>   | <u>38.32%</u>       |
| Revenues Over Disbursements        | (6,579,940)        | (1,887,731)        |                     |
| Other Financing Sources            | 12,000,000         | -                  |                     |
| Fund Balance Transfer              | -                  | -                  |                     |
| Net Change to Fund Balance         | <u>5,420,060</u>   | <u>(1,887,731)</u> |                     |



COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2023

By Fund, By Object

|                             | FY24<br>Budget   | FY24<br>Actual     | % of FY24<br>Budget |
|-----------------------------|------------------|--------------------|---------------------|
| <b>Fund 7-Working Cash</b>  |                  |                    |                     |
| Local                       | 1,773,031        | 380,748            | 21.47%              |
| Total Revenues              | <u>1,773,031</u> | <u>380,748</u>     | <u>21.47%</u>       |
| Total Expenditures          | <u>-</u>         | <u>-</u>           | <u>0.00%</u>        |
| Revenues Over Disbursements | 1,773,031        | 380,748            |                     |
| Other Financing Uses        | -                | -                  |                     |
| Net Change to Fund Balance  | <u>1,773,031</u> | <u>380,748</u>     |                     |
| <b>Fund 8-Tort</b>          |                  |                    |                     |
| Local                       | 2,484,931        | 1,128,976          | 45.43%              |
| Total Revenues              | <u>2,484,931</u> | <u>1,128,976</u>   | <u>45.43%</u>       |
| Purchase Services           | <u>2,332,000</u> | <u>2,325,605</u>   | <u>99.73%</u>       |
| Total Expenditures          | <u>2,332,000</u> | <u>2,325,605</u>   | <u>99.73%</u>       |
| Revenues Over Disbursements | 152,931          | (1,196,629)        |                     |
| Other Financing Uses        | -                | -                  |                     |
| Net Change to Fund Balance  | <u>152,931</u>   | <u>(1,196,629)</u> |                     |

**COMMUNITY UNIT SCHOOL DISTRICT #300**

## Summary of Fiscal Year Investment Activity-All Funds

| Depository or<br>Instrument            | Type | Bank<br>#<br>Year | Date<br>Purchased | Date of<br>Maturity | Term<br>(Days) | Rate<br>(%) | Par/Face   | Principal<br>Invested | Earnings<br>to<br>Maturity | Principal<br>Invested @<br>10/31/23 |
|----------------------------------------|------|-------------------|-------------------|---------------------|----------------|-------------|------------|-----------------------|----------------------------|-------------------------------------|
| <b>OPERTATING FUND INVESTMENTS</b>     |      |                   |                   |                     |                |             |            |                       |                            |                                     |
| WI TREASURY SEC., 912797FZ5            | SEC  | 365               | 3/28/2023         | 7/25/2023           | 119            | 4.780%      | 4,062,000  | 3,999,836             | -                          | -                                   |
| First Mid Bank & Trust, National Assoc | CD   | 365               | 3/22/2023         | 7/26/2023           | 126            | 5.104%      | 249,368    | 245,050               | -                          | -                                   |
| Preferred Bank, NY                     | CD   | 365               | 3/22/2023         | 7/26/2023           | 126            | 5.140%      | 249,398    | 245,050               | -                          | -                                   |
| ISDLAF+ Term Series, IL                | TS   | 365               | 5/18/2023         | 7/28/2023           | 71             | 5.030%      | 7,068,491  | 7,000,000             | -                          | -                                   |
| ISDLAF+ Term Series, IL                | TS   | 365               | 6/23/2023         | 9/22/2023           | 91             | 5.150%      | 13,166,916 | 13,000,000            | -                          | -                                   |
| Vast Bank, National Assoication, OK    | CD   | 365               | 7/12/2023         | 10/19/2023          | 99             | 5.250%      | 249,858    | 246,350               | -                          | -                                   |
| BOKF, National Association, OK         | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Bank of China, NY                      | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| First National Bank, TX                | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| First National Bank of Jasper, TX      | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| FirstBank, TN                          | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Heritage Bank of Commerce, CA          | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Kanza Bank, KS                         | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Louisiana National Bank, LA            | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| MapleMark Bank, TX                     | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Old National Bank, IN                  | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Peoples Bank, OH                       | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Pinnacle Bank, NE                      | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| SSB Community Bank, OH                 | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| St. Louis Bank, MO                     | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Texas Bank and Trust Company, TX       | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| The Paducah Bank and Trust Company, KY | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| United Roosevelt Savings Bank, NJ      | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| West Bank, IA                          | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 249,435    | 246,218               | -                          | -                                   |
| Independent Bank, TX                   | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 220,832    | 217,984               | -                          | -                                   |
| Civista Bank, OH                       | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 180,485    | 178,158               | -                          | -                                   |
| Bruning Bank, NE                       | CDR  | 365               | 7/20/2023         | 10/19/2023          | 91             | 5.240%      | 174,183    | 171,936               | -                          | -                                   |
| PONCE BANK                             | SDA  |                   | 10/31/2023        |                     |                | 5.230%      | 408        | 408                   | -                          | 408                                 |
| NEXBANK, SSB-ICS                       | SDA  |                   | 10/31/2023        |                     |                | 5.280%      | 10,376,920 | 10,376,920            | -                          | 10,376,920                          |
| Bank of China 1285997-1                | SDA  |                   | 10/31/2023        |                     |                | 5.300%      | 21,514,344 | 21,514,344            | -                          | 21,514,344                          |
| Bank of China 1285906-1                | SDA  |                   | 10/31/2023        |                     |                | 5.300%      | 37,435     | 37,435                | -                          | 37,435                              |
| Congressional Bank                     | SDA  |                   | 10/31/2023        |                     |                | 5.230%      | 688,687    | 688,687               | -                          | 688,687                             |
| NEXBANK, SSB-PHLY,TX                   | SDA  |                   | 10/31/2023        |                     |                | 5.280%      | 56         | 56                    | -                          | 56                                  |
| US TREASURY N/B                        | SEC  | 365               | 11/4/2021         | 11/30/2023          | 756            | 0.400%      | 4,786,000  | 4,956,127             | (170,127.34)               | 4,956,127                           |

|                                        |     |     |            |            |     |        |            |            |            |            |
|----------------------------------------|-----|-----|------------|------------|-----|--------|------------|------------|------------|------------|
| ISDLAF+ Term Series, IL                | TS  | 365 | 9/7/2023   | 12/6/2023  | 90  | 5.310% | 21,680,193 | 21,400,000 | 280,193.43 | 21,400,000 |
| Worthington Bank, TX                   | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.48   | 245,797    |
| BCB Community Bank, NJ                 | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Centier Bank, IN                       | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Chickasaw Community Bank, OK           | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Citizens National Bank, N.A., LA       | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Devon Bank, IL                         | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Equitable Bank, NE                     | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| FirsTier Bank, NE                      | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| First Business Bank, WI                | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| First Community Bank of Heartland, KY  | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Habib American Bank, NY                | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Heritage Bank National Association, MN | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Live Oak Banking Company, NC           | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Ohio State Bank, OH                    | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| OneUnited Bank, MA                     | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| River City Bank, CA                    | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Solera National Bank, CO               | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Sundown State Bank, TX                 | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| The State Bank, MI                     | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| WesBanco Bank, Inc., WV                | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 249,076    | 245,797    | 3,278.53   | 245,797    |
| Peoples Savings Bank of Rhineland, MO  | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 57,069     | 56,318     | 751.19     | 56,318     |
| Independent Bank, TX                   | CDR | 365 | 9/21/2023  | 12/21/2023 | 91  | 5.350% | 28,112     | 27,742     | 370.04     | 27,742     |
| ISDLAF+ Term Series, IL                | TS  | 365 | 9/7/2023   | 1/10/2024  | 125 | 5.360% | 5,499,123  | 5,400,000  | 99,123.29  | 5,400,000  |
| Adams Bank & Trust, NE                 | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| American Bank and Trust., OK           | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| BTC Bank, MO                           | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Bank of Colorado, CO                   | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Bank of Springfield, IL                | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Bank of Western Oklahoma, OK           | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| CIBC Bank USA, IL                      | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Cathay Bank, CA                        | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Champlain National Bank, NY            | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Cornerstone Bank, MA                   | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Dayspring Bank, NE                     | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Dream First Bank, N.A., KS             | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Elk State Bank, KS                     | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Exchange Bank and Trust Company, OK    | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| FFB Bank, CA                           | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| FNCB, PA                               | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| First National Bank of Mount Dora, FL  | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| First National Bank of Pasco, FL       | CDR | 365 | 10/12/2023 | 1/11/2024  | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |

|                                              |     |     |            |           |     |        |            |            |            |            |
|----------------------------------------------|-----|-----|------------|-----------|-----|--------|------------|------------|------------|------------|
| Generations Bank, NY                         | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Homeland Federal Savings Bank, LA            | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Landmark National Bank, KS                   | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Lea County State Bank, NM                    | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Legacy Bank, KS                              | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Liberty National Bank, OK                    | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Mountain Valley Bank, TN                     | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Partners Bank, AR                            | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Republic Bank & Trust Company, KY            | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| River Bank & Trust, AL                       | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Security First Bank, NE                      | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| The Bank of Elk River, MN                    | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| The Fahey Banking Company, OH                | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| TrustBank, IL                                | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Truxton Trust Company, TN                    | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,582    | 246,272    | 3,309.58   | 246,272    |
| Waterford Bank, N.A., OH                     | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 249,581    | 246,272    | 3,309.45   | 246,272    |
| American Bank, National Association, TX      | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 208,267    | 205,505    | 2,761.72   | 205,505    |
| SNB Bank, National Association, OK           | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 202,912    | 200,221    | 2,690.71   | 200,221    |
| Starion Bank, ND                             | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 202,912    | 200,221    | 2,690.71   | 200,221    |
| Range Bank, National Association, MI         | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 164,359    | 162,179    | 2,179.48   | 162,179    |
| Bruning Bank, NE                             | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 75,296     | 74,298     | 998.47     | 74,298     |
| Civista Bank, OH                             | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 68,990     | 68,075     | 914.84     | 68,075     |
| Bank of Marin, CA                            | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 14,479     | 14,287     | 192.00     | 14,287     |
| Milledgeville State Bank, IL                 | CDR | 365 | 10/12/2023 | 1/11/2024 | 91  | 5.390% | 1,991      | 1,965      | 26.40      | 1,965      |
| 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  |
| ISDLAF+ Term Series, IL                      | TS  | 365 | 10/30/2023 | 1/30/2024 | 92  | 5.350% | 2,026,970  | 2,000,000  | 26,969.87  | 2,000,000  |
| ISDLAF+ Term Series, IL                      | TS  | 365 | 9/22/2023  | 2/2/2024  | 133 | 5.350% | 3,058,484  | 3,000,000  | 58,483.57  | 3,000,000  |
| Treasury Bill, 912797JC2                     | SEC | 365 | 10/4/2023  | 2/6/2024  | 125 | 5.383% | 11,192,000 | 10,999,474 | 192,526.03 | 10,999,474 |
| EagleBank, VA                                | CD  | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.403% | 249,855    | 243,300    | 6,554.74   | 243,300    |
| DMB Community Bank, WI                       | CD  | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.395% | 249,845    | 243,300    | 6,544.51   | 243,300    |
| Western Alliance Bank, CA                    | CD  | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.411% | 249,813    | 243,250    | 6,563.10   | 243,250    |
| First State Bank and Trust Company, Inc., MO | CD  | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.407% | 249,860    | 243,300    | 6,559.66   | 243,300    |
| 5Star Bank, CO                               | CD  | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.405% | 249,891    | 243,350    | 6,540.60   | 243,350    |
| Treasury Bill, 61497-1                       | SEC | 365 | 9/7/2023   | 3/7/2024  | 182 | 5.380% | 10,266,000 | 9,999,924  | 266,076.18 | 9,999,924  |
| Treasury Bill 61697-1                        | SEC | 365 | 9/18/2023  | 3/7/2024  | 171 | 5.370% | 8,199,000  | 7,999,489  | 199,511.28 | 7,999,489  |
| Nexbank, TX                                  | CD  | 365 | 6/28/2023  | 4/4/2024  | 281 | 5.223% | 13,313,281 | 12,800,000 | 513,281.05 | 12,800,000 |
| Oklahoma Capital Bank, OK                    | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.765% | 249,880    | 239,350    | 10,530.19  | 239,350    |
| Veritex Community Bank, TX                   | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.738% | 2,087,496  | 2,000,000  | 87,496.44  | 2,000,000  |
| First Community Bank, NE                     | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.833% | 249,821    | 239,150    | 10,671.47  | 239,150    |
| CrossFirst Bank, KS                          | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.896% | 249,855    | 239,050    | 10,805.33  | 239,050    |
| CIBM Bank, WI                                | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.770% | 249,839    | 239,300    | 10,538.97  | 239,300    |
| Merrick Bank, UT                             | CD  | 365 | 5/17/2023  | 4/18/2024 | 337 | 4.749% | 249,739    | 239,250    | 10,489.29  | 239,250    |

|                                         |                          |     |           |            |      |        |            |            |            |            |
|-----------------------------------------|--------------------------|-----|-----------|------------|------|--------|------------|------------|------------|------------|
| First Southeast Bank, MN                | CD                       | 365 | 5/17/2023 | 4/18/2024  | 337  | 4.793% | 249,732    | 239,150    | 10,582.04  | 239,150    |
| Capital Community Bank, UT              | CD                       | 365 | 5/17/2023 | 4/18/2024  | 337  | 4.738% | 249,717    | 239,250    | 10,466.76  | 239,250    |
| Pinnacle Bank, GA                       | CD                       | 365 | 5/17/2023 | 4/18/2024  | 337  | 4.796% | 249,739    | 239,150    | 10,589.24  | 239,150    |
| Barrington Bank & Trust Company         | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Schaumburg Bank & Trust Company         | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Crystal Lake Bank and Trust Company     | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Village Bank and Trust                  | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Beverly Bank & Trust Company            | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 216,075    | 207,000    | 9,074.63   | 207,000    |
| Hinsdale Bank & Trust Company           | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Northbrook Bank and Trust Company       | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Wheaton Bank & Trust                    | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Wintrust Bank                           | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| State Bank of the Lakes                 | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| Old Plank Trail Community Bank          | CD                       | 365 | 6/12/2023 | 4/18/2024  | 311  | 5.145% | 249,791    | 239,300    | 10,490.63  | 239,300    |
| ISDLAF+ Term Series, IL                 | TS                       | 365 | 6/23/2023 | 5/1/2024   | 313  | 5.200% | 8,252,275  | 7,900,000  | 352,275.08 | 7,900,000  |
| Customers Bank                          | CD                       | 365 | 6/12/2023 | 5/2/2024   | 325  | 5.111% | 11,497,488 | 10,997,000 | 500,488.22 | 10,997,000 |
| Bank 7                                  | CD                       | 365 | 6/12/2023 | 5/15/2024  | 338  | 5.204% | 249,784    | 238,300    | 11,483.79  | 238,300    |
| Financial Federal Bank, TN              | CD                       | 365 | 5/17/2023 | 5/16/2024  | 365  | 5.000% | 249,900    | 238,000    | 11,900.00  | 238,000    |
| NorthEast Community Bank, NY            | CD                       | 365 | 5/17/2023 | 5/16/2024  | 365  | 5.022% | 249,762    | 237,850    | 11,912.19  | 237,850    |
| First National Bank, ME                 | CD                       | 365 | 5/17/2023 | 5/16/2024  | 365  | 4.997% | 249,856    | 238,000    | 11,855.63  | 238,000    |
| First Horizon Bank, 337158AW9           | DTC                      | 365 | 5/23/2023 | 5/22/2024  | 365  | 5.053% | 237,000    | 237,219    |            | 237,219    |
| Morgan Stanley Bank NA, 61690U6Q8       | DTC                      | 365 | 5/24/2023 | 5/23/2024  | 365  | 5.053% | 237,000    | 237,219    |            | 237,219    |
| Bank of America NA, 06051VT89           | DTC                      | 365 | 5/24/2023 | 5/23/2024  | 365  | 5.053% | 237,000    | 237,219    |            | 237,219    |
| US TREASURY N/B                         | SEC                      | 365 | 7/15/2021 | 7/31/2024  | 1112 | 0.310% | 1,878,000  | 1,981,217  |            | 1,981,217  |
| First Internet Bank of Indiana, IN      | CD                       | 365 | 5/17/2023 | 11/7/2024  | 540  | 4.509% | 247,652    | 232,100    | 15,551.50  | 232,100    |
| Bank Hapoalim B.M., NY                  | CD                       | 365 | 5/17/2023 | 11/7/2024  | 540  | 4.643% | 249,859    | 233,800    | 16,058.77  | 233,800    |
| ServisFirst Bank, FL                    | CD                       | 365 | 5/17/2023 | 11/7/2024  | 540  | 5.302% | 249,879    | 231,750    | 18,128.93  | 231,750    |
| Schertz Bank & Trust, TX                | CD                       | 365 | 5/17/2023 | 11/7/2024  | 540  | 4.643% | 249,859    | 233,800    | 16,058.77  | 233,800    |
| The First National Bank of McGregor, TX | CD                       | 365 | 5/17/2023 | 11/7/2024  | 540  | 4.700% | 249,683    | 233,450    | 16,232.77  | 233,450    |
| First Western Bank & Tru, 33749VBQ0     | DTC                      | 365 | 5/23/2023 | 11/22/2024 | 549  | 4.762% | 248,000    | 248,316    |            | 248,316    |
| Morgan Stanley PVT Bank, 61768ETZ6      | DTC                      | 365 | 5/24/2023 | 11/25/2024 | 551  | 5.005% | 243,000    | 243,157    |            | 243,157    |
| Cornerstone Bank, NE                    | CD                       | 365 | 5/17/2023 | 5/16/2025  | 730  | 5.060% | 249,883    | 226,500    | 23,383.07  | 226,500    |
| Baxter Credit Union, IL                 | CD                       | 365 | 5/17/2023 | 5/16/2025  | 730  | 4.718% | 249,888    | 228,000    | 21,887.54  | 228,000    |
| Wells Fargo Bank NA, 949764CT9          | DTC                      | 365 | 5/23/2023 | 5/23/2025  | 731  | 4.855% | 248,000    | 248,213    |            | 248,213    |
| 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  | 5.295% |            | 5,663      | -          | 5,663      |
| PMA/ISDLAF Max #10254-101               | Short term trust deposit | 365 |           | as needed  | n/a  | 5.309% |            | 11,500,605 | -          | 11,500,605 |
| PMA/ISDLAF LTD #10254-101               | LTD Account              | 365 | 1/19/2021 | 10/31/2023 |      |        | 25,712,500 | 25,712,500 | -          | 25,712,500 |
| PMA/ISDLAF Liquid #10254-104            | Short term trust deposit | 365 |           | as needed  | n/a  | 5.282% |            | 5,963,544  | -          | 5,963,544  |
| PMA/ISDLAF Max #10254-104               | Short term trust deposit | 365 |           | as needed  | n/a  | 5.296% |            | 15,087,355 |            | 15,087,355 |

|                                                                                 |           |  |                                          |
|---------------------------------------------------------------------------------|-----------|--|------------------------------------------|
| <b>Total Operating Investments with PMA</b>                                     |           |  | 228,154,067                              |
|                                                                                 |           |  | Outstanding Items (9,151,564)            |
|                                                                                 |           |  | Bond & Interest Fund Transfers 1,916,099 |
|                                                                                 |           |  | Capital Fund Cash Balance (46,395,730)   |
| <b>TOTAL OPERATING FUNDS AS OF</b>                                              | 31-Oct-23 |  | 174,522,872                              |
| <b>TOTAL BOND AND INTEREST FUND INVESTMENTS AS OF</b> (see page 5 for details): | 31-Oct-23 |  | 22,479,386                               |
| <b>TOTAL CAPITAL FUND INVESTMENTS AS OF</b>                                     | 31-Oct-23 |  | 46,395,730                               |
| <b>TOTAL FUNDS INVESTED</b> (Including Bond & Interest Fund)                    |           |  | <b>\$ 243,397,988</b>                    |

October 31, 2023

### COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Bond and Interest Fund

| Depository or<br>Instrument                             | Type                     | Bank<br>#<br>Year | Date<br>Purchased | Date of<br>Maturity | Term<br>(Days) | Rate<br>(%) | Par/Face   | Principal<br>Invested | Earnings<br>to<br>Maturity | Principal<br>Invested @<br>10/31/23        |
|---------------------------------------------------------|--------------------------|-------------------|-------------------|---------------------|----------------|-------------|------------|-----------------------|----------------------------|--------------------------------------------|
| <b>BOND AND INTEREST FUND INVESTMENTS</b>               |                          |                   |                   |                     |                |             |            |                       |                            |                                            |
| NEXBANK, SSB-ICS, TX                                    | SDA                      | 365               | 10/31/2023        |                     |                | 5.330%      | 19,203,273 | 19,203,273            | -                          | 19,203,273                                 |
| PMA 1994 Escrow Fund; #10254-103-Liquid                 | Short term trust deposit | 365               |                   | as needed           | n/a            | 5.295%      |            | 0                     | -                          | 0                                          |
| PMA 1994 Escrow Fund; #10254-103-Max                    | Short term trust deposit | 365               |                   | as needed           | n/a            | 5.309%      |            | 4,219,902             | -                          | 4,219,902                                  |
| <b>Total B&amp;I Investments with PMA</b>               |                          |                   |                   |                     |                |             |            |                       |                            | 23,423,175                                 |
| USBank Intercept Escrow Fund 400554.1                   | MMA                      |                   |                   |                     |                |             |            | 970,665               | 0                          | 970,665                                    |
| USBank 2001 Escrow Fund 400540.1                        | MMA                      |                   |                   |                     |                |             |            | 824                   | 0                          | 824                                        |
| <b>Total B&amp;I Investments with US Bank</b>           |                          |                   |                   |                     |                |             |            | 972,310               |                            | 972,310                                    |
| <b>TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:</b> |                          |                   |                   | 31-Oct-23           |                |             |            | 972,310               |                            | 24,395,485                                 |
|                                                         |                          |                   |                   |                     |                |             |            |                       |                            | Outstanding Items -                        |
|                                                         |                          |                   |                   |                     |                |             |            |                       |                            | Operating Fund Transfers (1,916,099)       |
|                                                         |                          |                   |                   |                     |                |             |            |                       |                            | Cash Balance Per General Ledger 22,479,386 |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 10 - Educational Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 1

Fiscal Year 2024

| Consolidated       |                                     | Educational Fund |                | Consolidated  |         |
|--------------------|-------------------------------------|------------------|----------------|---------------|---------|
| Account Nbr        | Description                         | Current Year     | Previous Year  | Change        | Percent |
| <b>ASSETS</b>      |                                     |                  |                |               |         |
| <b>CURASSETS</b>   |                                     |                  |                |               |         |
| 8000               | Assets                              |                  |                |               |         |
|                    | Current Assets                      |                  |                |               |         |
|                    | Cash                                |                  |                |               |         |
| 8010-0000          | Cash                                | 110,180,433.49   | 93,178,859.36  | 17,001,574.13 | 18.2    |
| 8014-0000          | Payroll Account                     | 37,707.69        | 37,079.03      | 628.66        | 1.7     |
| 8015-0000          | Flex Account                        | 18,801.84        | 22,411.58      | 3,609.74-     | 16.1-   |
| 8016-0000          | Board Account Deposits              | 14,333.74        | 53,502.51      | 39,168.77-    | 73.2-   |
| 8017-0000          | Student Payments Account            | 2.88             | 6,055.62       | 6,052.74-     | 100.0-  |
|                    | Total Cash                          | 110,251,279.64   | 93,297,908.10  | 16,953,371.54 | 18.2    |
| <b>RECEIVABLES</b> |                                     |                  |                |               |         |
| <b>Receivables</b> |                                     |                  |                |               |         |
| 8100               | 110-122                             |                  |                |               |         |
| 8110-0000          | Interest Receivable                 | 424,117.00       | 424,117.00     | 0.00          |         |
| 8190-0000          | Grants Receivable                   | 6,045,171.05     | 6,045,171.05   | 0.00          |         |
| 8192-0000          | Property Taxes Receivable           | 70,468,621.00    | 70,468,621.00  | 0.00          |         |
|                    | Total 110-122                       | 76,937,909.05    | 76,937,909.05  | 0.00          |         |
| 8400               | Other Current Assets                |                  |                |               |         |
| 8440-0000          | Prepaid Expenses                    | 1,416.00         | 1,416.00       | 0.00          |         |
| 8486-0000          | Invoice Tolerance                   | .01-             | .02-           | .01           | 50.0-   |
|                    | Total Other Current Assets          | 1,415.99         | 1,415.98       | .01           |         |
|                    | Total Receivables                   | 76,939,325.04    | 76,939,325.03  | .01           |         |
|                    | Total Current Assets                | 187,190,604.68   | 170,237,233.13 | 16,953,371.55 | 10.0    |
|                    | Total Assets                        | 187,190,604.68   | 170,237,233.13 | 16,953,371.55 | 10.0    |
| <b>LIABFBAL</b>    |                                     |                  |                |               |         |
| <b>LIABILITIES</b> |                                     |                  |                |               |         |
| 9000               | Liabilities & Fund Equity           |                  |                |               |         |
|                    | Liabilities                         |                  |                |               |         |
|                    | Current Liabilities                 |                  |                |               |         |
| 9011-0000          | Accounts Payable                    | 51,751.99-       | 1,334,511.54-  | 1,282,759.55  | 96.1-   |
| 9021-0000          | Accrued Payroll                     | 259,768.50-      | 0.00           | 259,768.50-   |         |
| 9022-0000          | Deferred Revenue                    | 70,883,790.23-   | 70,883,790.23- | 0.00          |         |
| 9023-0000          | Accrued Accounts Payable (Auditor A | 638,079.64-      | 761,502.17-    | 123,422.53    | 16.2-   |
| 9098-0000          | Premium Group Term Life (Noncash) ( | 82,760.99-       | 6,477.64-      | 76,283.35-    | 1177.6  |
|                    | Total Current Liabilities           | 71,916,151.35-   | 72,986,281.58- | 1,070,130.23  | 1.5-    |
| 9300               | Payroll Deductions                  |                  |                |               |         |
| 9301-0000          | Federal Withholding Tax Payable     | 1,173.34         | 616.04-        | 1,789.38      | 290.5-  |
| 9302-0000          | SIT Payable                         | 293.73           | 217.17-        | 510.90        | 235.3-  |
| 9310-0000          | Annuities Payable                   | 201.53-          | 1,469.27       | 1,670.80-     | 113.7-  |
| 9320-0000          | Employee Disability/Life Payable    | 1,216.11-        | 4,091.03-      | 2,874.92      | 70.3-   |
| 9321-0000          | FSA                                 | 23,929.27-       | 59,533.70-     | 35,604.43     | 59.8-   |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 10 - Educational Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 2

Fiscal Year 2024

Consolidated

Educational Fund

Consolidated

| Account Nbr | Description                          | Current Year | Previous Year | Change     | Percent |
|-------------|--------------------------------------|--------------|---------------|------------|---------|
| 9300        | Payroll Deductions                   |              |               |            |         |
| 9322-0000   | Employee Health Payable              | 314.98       | 0.00          | 314.98     |         |
| 9325-0000   | Health Savings Account (HSA)         | 4,375.00-    | 0.00          | 4,375.00-  |         |
| 9330-0000   | TRS                                  | 405,620.14-  | 678,954.02-   | 273,333.88 | 40.3-   |
| 9340-0000   | THIS-Employee                        | 121,723.32-  | 152,763.09-   | 31,039.77  | 20.3-   |
| 9362-0000   | Garnishments                         | 197.01-      | 731.66        | 928.67-    | 126.9-  |
| 9363-0000   | Union Dues                           | 0.00         | 96.01         | 96.01-     | 100.0-  |
| 9368-0000   | Employee Voluntary Insurance Payabl  | 351.39       | 0.00          | 351.39     |         |
|             | Total Payroll Deductions             | 555,128.94-  | 893,878.11-   | 338,749.17 | 37.9-   |
| 9400        | Other Payables                       |              |               |            |         |
| 9402-0000   | Owed to Foundation                   | 67.40-       | 360.00-       | 292.60     | 81.3-   |
| 9403-0000   | Owed to Settlement                   | 1,257.50-    | 1,257.50-     | 0.00       |         |
| 9404-0000   | Owed to Building-Music Donations     | 1,124.23-    | 2,794.23-     | 1,670.00   | 59.8-   |
| 9410-0000   | Owed to Building-Vending             | 168,921.66-  | 182,204.72-   | 13,283.06  | 7.3-    |
| 9411-0000   | Owed to Building-Picture Money       | 173,270.47-  | 170,301.77-   | 2,968.70-  | 1.7     |
| 9412-0000   | Owed to Building-ACT Prep Program    | 189,876.40-  | 347,454.35-   | 157,577.95 | 45.4-   |
| 9413-0000   | Owed to Building-Physical Education  | 324,081.30-  | 324,840.60-   | 759.30     | .2-     |
| 9414-0000   | Owed to Building-Athletics           | 235,641.65-  | 303,356.60-   | 67,714.95  | 22.3-   |
| 9415-0000   | Owed to Building-Yearbook            | 94,150.40-   | 131,877.18-   | 37,726.78  | 28.6-   |
| 9416-0000   | Owed to Building-Year in Review Vid  | 3,300.15-    | 3,300.15-     | 0.00       |         |
| 9417-0000   | Owed to Building-Athletic Tournamen  | 174,651.42-  | 249,355.61-   | 74,704.19  | 30.0-   |
| 9418-0000   | Owed to Building-Assignment Books    | 2,820.00-    | 2,820.00-     | 0.00       |         |
| 9419-0000   | Owed to Building-Other               | 227,630.69-  | 231,251.56-   | 3,620.87   | 1.6-    |
| 9420-0000   | Owed to Building - Spec Olympics     | 4,364.73-    | 4,499.41-     | 134.68     | 3.0-    |
| 9421-0000   | Owed to Building - Admin Mentoring   | 10,220.75-   | 10,220.75-    | 0.00       |         |
| 9422-0000   | Owed to Building - Corporate Sponso  | 20,297.33-   | 29,812.37-    | 9,515.04   | 31.9-   |
| 9423-0000   | Owed to Building - Athletic Donation | 78,452.95-   | 74,588.85-    | 3,864.10-  | 5.2     |
| 9424-0000   | Owed To Building - Musical           | 131,857.16-  | 117,320.63-   | 14,536.53- | 12.4    |
| 9425-0000   | Owed to Building - Summer Camps      | 4,812.57-    | 4,812.57-     | 0.00       |         |
| 9426-0000   | Owed to Building - Library           | 102,050.37-  | 85,635.26-    | 16,415.11- | 19.2    |
| 9428-0000   | Owed to Building - Homeless          | 16,705.53-   | 13,680.53-    | 3,025.00-  | 22.1    |
| 9429-0000   | Owed to Building - BPAC              | 360.64-      | 360.64-       | 0.00       |         |
| 9430-0000   | Owed to Building - Donations         | 96,218.65-   | 96,774.09-    | 555.44     | .6-     |
| 9434-0000   | Owed to Buildings-Basketball         | 1,103.09-    | 2,401.71-     | 1,298.62   | 54.1-   |
| 9437-0000   | Owed to Buildings-Softball           | 250.00-      | 250.00-       | 0.00       |         |
| 9440-0000   | Owed to Building-Grants              | 7,858.83-    | 1,958.83-     | 5,900.00-  | 301.2   |
| 9460-0000   | Other Payables                       | 2,532,241.55 | 2,532,208.58  | 32.97      |         |
| 9461-0000   | Credit Card Payable                  | 482.96-      | 482.96-       | 0.00       |         |
| 9462-0000   | Owed to Building-Print Shop          | 2,077.25-    | 976.25-       | 1,101.00-  | 112.8   |
| 9463-0000   | Summer Camp-Bowling                  | .30-         | .30-          | 0.00       |         |
| 9464-0000   | Summer Camp-Girls Basketball         | 8,125.19-    | 4,739.42-     | 3,385.77-  | 71.4    |
| 9465-0000   | Summer Camp-Boys Basketball          | 15,529.04-   | 11,204.32-    | 4,324.72-  | 38.6    |
| 9466-0000   | Summer Camp-Coed Tennis              | 15,025.51-   | 9,633.99-     | 5,391.52-  | 56.0    |
| 9467-0000   | Summer Camp-Football                 | 8,705.70-    | 0.00          | 8,705.70-  |         |
| 9468-0000   | Summer Camp-Coed Volleyball          | 6,734.87-    | 2,534.87-     | 4,200.00-  | 165.7   |
| 9469-0000   | Summer Camp-Coed Wrestling           | 7,730.69-    | 5,166.19-     | 2,564.50-  | 49.6    |
| 9470-0000   | Summer Camp-Boys Baseball            | 7,037.36-    | 11,082.64-    | 4,045.28   | 36.5-   |
| 9471-0000   | Summer Camp-Girls Softball           | 5,437.66-    | 1,580.32-     | 3,857.34-  | 244.1   |
| 9472-0000   | Sports Camp-Elementary               | 586.57-      | 586.57-       | 0.00       |         |
| 9473-0000   | Summer Camp-Coed Soccer              | 333.30       | 333.30        | 0.00       |         |



# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 10 - Educational Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 3

Fiscal Year 2024

Consolidated

Educational Fund

Consolidated

| Account Nbr | Description                           | Current Year    | Previous Year   | Change         | Percent |
|-------------|---------------------------------------|-----------------|-----------------|----------------|---------|
| 9400        | Other Payables                        |                 |                 |                |         |
| 9474-0000   | Summer Camp-Cheerleading              | 6,048.29-       | 7,168.46-       | 1,120.17       | 15.6-   |
| 9475-0000   | Custodial Services                    | 165,307.60-     | 123,804.34-     | 41,503.26-     | 33.5    |
| 9477-0000   | Summer Camp-Coed Basketball           | 233.60          | 233.60          | 0.00           |         |
| 9478-0000   | Summer Camp-Girls Soccer              | 674.37-         | 564.37-         | 110.00-        | 19.5    |
| 9479-0000   | Summer Camp-Coed Cross Country        | 1,875.06-       | 442.75-         | 1,432.31-      | 323.5   |
| 9480-0000   | Summer Camp-Boys Lacrosse             | 3,837.29-       | 2,261.25-       | 1,576.04-      | 69.7    |
| 9481-0000   | Summer Camp-Girls Lacrosse            | 14.62-          | 14.62-          | 0.00           |         |
| 9482-0000   | Summer Camp-Dance Camp                | 5,164.46-       | 12,324.06-      | 7,159.60       | 58.1-   |
| 9483-0000   | Summer Camp-Boys Soccer               | 22,633.86-      | 21,886.54-      | 747.32-        | 3.4     |
| 9484-0000   | Summer Camp-Girls Golf                | 2,012.54-       | 692.54-         | 1,320.00-      | 190.6   |
| 9485-0000   | Summer Camp-Boys Golf                 | 3,924.98-       | 1,724.65-       | 2,200.33-      | 127.6   |
| 9486-0000   | Summer Camp-Girls Volleyball          | 20,401.28-      | 11,852.21-      | 8,549.07-      | 72.1    |
| 9488-0000   | Summer Camp-Marching Band             | 3,191.14-       | 7,441.96-       | 4,250.82       | 57.1-   |
| 9492-0000   | Summer Camp-Strength & Conditioning   | 8,540.28-       | 3,874.67-       | 4,665.61-      | 120.4   |
| 9493-0000   | Summer Camp-Girls Track               | 208.99-         | 208.99-         | 0.00           |         |
| 9494-0000   | Summer Camp-Boys Track                | 1,585.00-       | 225.00-         | 1,360.00-      | 604.4   |
| 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                           | 4,218.04-       | 4,575.19-       | 357.15         | 7.8-    |
| 9498-0000   | Owed to Special Events                | 3,021.77-       | 1,741.77-       | 1,280.00-      | 73.5    |
| 9499-0000   | Owed to Wellness                      | 41,804.84-      | 27,749.84-      | 14,055.00-     | 50.6    |
|             | Total Other Payables                  | 88,932.86       | 137,847.68-     | 226,780.54     | 164.5-  |
| 9500        | Long-Term Liabilities                 |                 |                 |                |         |
| 9505-0000   | Lease Liability GASB 87               | 3,696,757.00-   | 3,696,757.00-   | 0.00           |         |
|             | Total Long-Term Liabilities           | 3,696,757.00-   | 3,696,757.00-   | 0.00           |         |
|             | Total Liabilities                     | 76,079,104.43-  | 77,714,764.37-  | 1,635,659.94   | 2.1-    |
| FUNDBAL     | Equity                                |                 |                 |                |         |
| 9900-0000   | Fund Balance                          | 66,419,175.50-  | 55,633,280.55-  | 10,785,894.95- | 19.4    |
| 9950-0000   | Current Year Net Change in Fund Balan | 44,952,193.20-  | 36,889,188.21-  | 8,063,004.99-  | 21.9    |
| 9997-0000   | Payroll Clearing                      | 259,768.50      | 0.00            | 259,768.50     |         |
| 9999-0000   | Error Suspense                        | 99.95           | 0.00            | 99.95          |         |
|             | Total Equity                          | 111,111,500.25- | 92,522,468.76-  | 18,589,031.49- | 20.1    |
|             | Total Liabilities & Fund Equit        | 187,190,604.68- | 170,237,233.13- | 16,953,371.55- | 10.0    |

Balance Sheet

|                                |                             |                                                                                             |               |               |         |
|--------------------------------|-----------------------------|---------------------------------------------------------------------------------------------|---------------|---------------|---------|
| GL292                          | Date 11/27/23<br>Time 15:58 | Company 11 - Health Insurance Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD           | Page 4        |         |
|                                |                             | Fiscal Year 2024                                                                            |               |               |         |
| Consolidated                   |                             | Health Insurance Fund                                                                       | Consolidated  |               |         |
| Account Nbr                    | Description                 | Current Year                                                                                | Previous Year | Change        | Percent |
| -----                          |                             |                                                                                             |               |               |         |
| ASSETS                         | Assets                      |                                                                                             |               |               |         |
| CURASSETS                      | Current Assets              |                                                                                             |               |               |         |
| 8000                           | Cash                        |                                                                                             |               |               |         |
| 8010-0000                      | Cash                        | 2,375,435.54-                                                                               | 755,609.93    | 3,131,045.47- | 414.4-  |
| Total Cash                     |                             | 2,375,435.54-                                                                               | 755,609.93    | 3,131,045.47- | 414.4-  |
| Total Current Assets           |                             | 2,375,435.54-                                                                               | 755,609.93    | 3,131,045.47- | 414.4-  |
| Total Assets                   |                             | 2,375,435.54-                                                                               | 755,609.93    | 3,131,045.47- | 414.4-  |
|                                |                             | =====                                                                                       | =====         | =====         | =====   |
| LIABFBAL                       | Liabilities & Fund Equity   |                                                                                             |               |               |         |
| LIABILITIES                    | Liabilities                 |                                                                                             |               |               |         |
| 9000                           | Current Liabilities         |                                                                                             |               |               |         |
| 9011-0000                      | Accounts Payable            | 4,106.26                                                                                    | 0.00          | 4,106.26      |         |
| Total Current Liabilities      |                             | 4,106.26                                                                                    | 0.00          | 4,106.26      |         |
| 9300                           | Payroll Deductions          |                                                                                             |               |               |         |
| 9322-0000                      | Employee Health Payable     | 2,631,589.48                                                                                | 663,474.43-   | 3,295,063.91  | 496.6-  |
| 9323-0000                      | Employee Dental Payable     | 238,574.49-                                                                                 | 88,288.62-    | 150,285.87-   | 170.2   |
| 9324-0000                      | Employee Vision Payable     | 21,685.71-                                                                                  | 3,846.88-     | 17,838.83-    | 463.7   |
| Total Payroll Deductions       |                             | 2,371,329.28                                                                                | 755,609.93-   | 3,126,939.21  | 413.8-  |
| Total Liabilities              |                             | 2,375,435.54                                                                                | 755,609.93-   | 3,131,045.47  | 414.4-  |
| Total Liabilities & Fund Equit |                             | 2,375,435.54                                                                                | 755,609.93-   | 3,131,045.47  | 414.4-  |
|                                |                             | =====                                                                                       | =====         | =====         | =====   |

Balance Sheet

|                                |                                       |                                                                                  |               |               |         |
|--------------------------------|---------------------------------------|----------------------------------------------------------------------------------|---------------|---------------|---------|
| GL292                          | Date 11/27/23<br>Time 15:58           | Company 14 - Grant Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD           | Page 5        |         |
|                                |                                       | Fiscal Year 2024                                                                 |               |               |         |
| Consolidated                   |                                       | Grant Fund                                                                       | Consolidated  |               |         |
| Account Nbr                    | Description                           | Current Year                                                                     | Previous Year | Change        | Percent |
| -----                          |                                       |                                                                                  |               |               |         |
| ASSETS                         | Assets                                |                                                                                  |               |               |         |
| CURASSETS                      | Current Assets                        |                                                                                  |               |               |         |
| 8000                           | Cash                                  |                                                                                  |               |               |         |
| 8010-0000                      | Cash                                  | 1,346,578.98                                                                     | 1,151,929.48- | 2,498,508.46  | 216.9-  |
| Total Cash                     |                                       | 1,346,578.98                                                                     | 1,151,929.48- | 2,498,508.46  | 216.9-  |
| -----                          |                                       |                                                                                  |               |               |         |
| RECEIVABLES                    | Receivables                           |                                                                                  |               |               |         |
| 8400                           | Other Current Assets                  |                                                                                  |               |               |         |
| 8486-0000                      | Invoice Tolerance                     | .01                                                                              | .01           | 0.00          |         |
| Total Other Current Assets     |                                       | .01                                                                              | .01           | 0.00          |         |
| -----                          |                                       |                                                                                  |               |               |         |
| Total Receivables              |                                       | .01                                                                              | .01           | 0.00          |         |
| -----                          |                                       |                                                                                  |               |               |         |
| Total Current Assets           |                                       | 1,346,578.99                                                                     | 1,151,929.47- | 2,498,508.46  | 216.9-  |
| -----                          |                                       |                                                                                  |               |               |         |
| Total Assets                   |                                       | 1,346,578.99                                                                     | 1,151,929.47- | 2,498,508.46  | 216.9-  |
|                                |                                       | =====                                                                            | =====         | =====         | =====   |
| LIABFBAL                       | Liabilities & Fund Equity             |                                                                                  |               |               |         |
| LIABILITIES                    | Liabilities                           |                                                                                  |               |               |         |
| 9000                           | Current Liabilities                   |                                                                                  |               |               |         |
| 9011-0000                      | Accounts Payable                      | 43,090.70                                                                        | 43,203.17-    | 86,293.87     | 199.7-  |
| 9023-0000                      | Accrued Accounts Payable (Auditor A   | 29,592.58-                                                                       | 2,710.63-     | 26,881.95-    | 991.7   |
| Total Current Liabilities      |                                       | 13,498.12                                                                        | 45,913.80-    | 59,411.92     | 129.4-  |
| -----                          |                                       |                                                                                  |               |               |         |
| 9300                           | Payroll Deductions                    |                                                                                  |               |               |         |
| 9330-0000                      | TRS                                   | 58,417.96-                                                                       | 58,417.96-    | 0.00          |         |
| Total Payroll Deductions       |                                       | 58,417.96-                                                                       | 58,417.96-    | 0.00          |         |
| -----                          |                                       |                                                                                  |               |               |         |
| 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              |                                       | 44,032.21-                                                                       | 104,331.76-   | 60,299.55     | 57.8-   |
| -----                          |                                       |                                                                                  |               |               |         |
| FUNDBAL                        | Equity                                |                                                                                  |               |               |         |
| 9900-0000                      | Fund Balance                          | 1,019,762.49-                                                                    | 798,799.58-   | 220,962.91-   | 27.7    |
| 9950-0000                      | Current Year Net Change in Fund Balan | 282,784.29-                                                                      | 2,055,060.81  | 2,337,845.10- | 113.8-  |
| Total Equity                   |                                       | 1,302,546.78-                                                                    | 1,256,261.23  | 2,558,808.01- | 203.7-  |
| -----                          |                                       |                                                                                  |               |               |         |
| Total Liabilities & Fund Equit |                                       | 1,346,578.99-                                                                    | 1,151,929.47  | 2,498,508.46- | 216.9-  |
| -----                          |                                       |                                                                                  |               |               |         |

Balance Sheet

|              |                             |                                                                                  |                  |        |         |
|--------------|-----------------------------|----------------------------------------------------------------------------------|------------------|--------|---------|
| GL292        | Date 11/27/23<br>Time 15:58 | Company 14 - Grant Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD              | Page 6 |         |
|              |                             |                                                                                  | Fiscal Year 2024 |        |         |
| Consolidated |                             | Grant Fund                                                                       | Consolidated     |        |         |
| Account Nbr  | Description                 | Current Year                                                                     | Previous Year    | Change | Percent |
| -----        | -----                       | -----                                                                            | -----            | -----  | -----   |
|              |                             | =====                                                                            | =====            | =====  | =====   |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 19 - Covid 19 Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 7

Fiscal Year 2024

| Consolidated |                                       | Covid 19 Fund |               | Consolidated  |          |
|--------------|---------------------------------------|---------------|---------------|---------------|----------|
| Account Nbr  | Description                           | Current Year  | Previous Year | Change        | Percent  |
| <hr/>        |                                       |               |               |               |          |
| ASSETS       | Assets                                |               |               |               |          |
| CURASSETS    | Current Assets                        |               |               |               |          |
| 8000         | Cash                                  |               |               |               |          |
| 8010-0000    | Cash                                  | 6,722,364.12- | 486,101.47-   | 6,236,262.65- | 1282.9   |
| 8014-0000    | Payroll Account                       | 72.94-        | 0.00          | 72.94-        |          |
|              | Total Cash                            | 6,722,437.06- | 486,101.47-   | 6,236,335.59- | 1282.9   |
|              | Total Current Assets                  | 6,722,437.06- | 486,101.47-   | 6,236,335.59- | 1282.9   |
|              | Total Assets                          | 6,722,437.06- | 486,101.47-   | 6,236,335.59- | 1282.9   |
|              |                                       | =====         | =====         | =====         | =====    |
| LIABFBAL     | Liabilities & Fund Equity             |               |               |               |          |
| LIABILITIES  | Liabilities                           |               |               |               |          |
| 9000         | Current Liabilities                   |               |               |               |          |
| 9011-0000    | Accounts Payable                      | 12,196.07     | 11.99         | 12,184.08     | 101618.7 |
| 9023-0000    | Accrued Accounts Payable (Auditor A   | 12,196.07-    | 11.99-        | 12,184.08-    | 101618.7 |
|              | Total Current Liabilities             | 0.00          | 0.00          | 0.00          |          |
| 9300         | Payroll Deductions                    |               |               |               |          |
| 9320-0000    | Employee Disability/Life Payable      | 350.06-       | 831.84-       | 481.78        | 57.9-    |
| 9321-0000    | FSA                                   | 4,119.02-     | 3,951.80-     | 167.22-       | 4.2      |
| 9330-0000    | TRS                                   | 322.14        | 0.00          | 322.14        |          |
|              | Total Payroll Deductions              | 4,146.94-     | 4,783.64-     | 636.70        | 13.3-    |
|              | Total Liabilities                     | 4,146.94-     | 4,783.64-     | 636.70        | 13.3-    |
| FUNDBAL      | Equity                                |               |               |               |          |
| 9900-0000    | Fund Balance                          | 5,574,626.67  | 982,323.86    | 4,592,302.81  | 467.5    |
| 9950-0000    | Current Year Net Change in Fund Balan | 1,151,957.33  | 491,438.75-   | 1,643,396.08  | 334.4-   |
|              | Total Equity                          | 6,726,584.00  | 490,885.11    | 6,235,698.89  | 1270.3   |
|              | Total Liabilities & Fund Equit        | 6,722,437.06  | 486,101.47    | 6,236,335.59  | 1282.9   |
|              |                                       | =====         | =====         | =====         | =====    |

# Balance Sheet

|              |                                     |                                                                                                     |                |               |           |
|--------------|-------------------------------------|-----------------------------------------------------------------------------------------------------|----------------|---------------|-----------|
| GL292        | Date 11/27/23<br>Time 15:58         | Company 20 - Operations & Maintenance Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD            | Page 8        |           |
|              |                                     | Fiscal Year 2024                                                                                    |                |               |           |
| Consolidated |                                     | Operations & Maintenance Fund                                                                       | Consolidated   |               |           |
| Account Nbr  | Description                         | Current Year                                                                                        | Previous Year  | Change        | Percent   |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| ASSETS       | Assets                              |                                                                                                     |                |               |           |
| CURASSETS    | Current Assets                      |                                                                                                     |                |               |           |
| 8000         | Cash                                |                                                                                                     |                |               |           |
| 8010-0000    | Cash                                | 12,764,915.59                                                                                       | 15,470,453.71  | 2,705,538.12- | 17.5-     |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Cash                          | 12,764,915.59                                                                                       | 15,470,453.71  | 2,705,538.12- | 17.5-     |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| RECEIVABLES  | Receivables                         |                                                                                                     |                |               |           |
| 8100         | 110-122                             |                                                                                                     |                |               |           |
| 8110-0000    | Interest Receivable                 | 55,887.00                                                                                           | 55,887.00      | 0.00          |           |
| 8192-0000    | Property Taxes Receivable           | 14,470,397.00                                                                                       | 14,470,397.00  | 0.00          |           |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total 110-122                       | 14,526,284.00                                                                                       | 14,526,284.00  | 0.00          |           |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| 8400         | Other Current Assets                |                                                                                                     |                |               |           |
| 8486-0000    | Invoice Tolerance                   | .14-                                                                                                | .13-           | .01-          | 7.7       |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Other Current Assets          | .14-                                                                                                | .13-           | .01-          | 7.7       |
| <hr/>        |                                     |                                                                                                     |                |               |           |
|              | Total Receivables                   | 14,526,283.86                                                                                       | 14,526,283.87  | .01-          |           |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Current Assets                | 27,291,199.45                                                                                       | 29,996,737.58  | 2,705,538.13- | 9.0-      |
| <hr/>        |                                     |                                                                                                     |                |               |           |
|              | Total Assets                        | 27,291,199.45                                                                                       | 29,996,737.58  | 2,705,538.13- | 9.0-      |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| LIABFBAL     | Liabilities & Fund Equity           |                                                                                                     |                |               |           |
| LIABILITIES  | Liabilities                         |                                                                                                     |                |               |           |
| 9000         | Current Liabilities                 |                                                                                                     |                |               |           |
| 9011-0000    | Accounts Payable                    | 47,952.14-                                                                                          | 111,914.41-    | 63,962.27     | 57.2-     |
| 9022-0000    | Deferred Revenue                    | 14,525,106.00-                                                                                      | 14,525,106.00- | 0.00          |           |
| 9023-0000    | Accrued Accounts Payable (Auditor A | 33,069.96                                                                                           | .13            | 33,069.83     | 5438330.8 |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Current Liabilities           | 14,539,988.18-                                                                                      | 14,637,020.28- | 97,032.10     | .7-       |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| 9300         | Payroll Deductions                  |                                                                                                     |                |               |           |
| 9310-0000    | Annuities Payable                   | 245.17-                                                                                             | 73.17-         | 172.00-       | 235.1     |
| 9320-0000    | Employee Disability/Life Payable    | 5,003.74-                                                                                           | 4,623.46-      | 380.28-       | 8.2       |
| 9321-0000    | FSA                                 | 6,917.92-                                                                                           | 3,602.48-      | 3,315.44-     | 92.0      |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Payroll Deductions            | 12,166.83-                                                                                          | 8,299.11-      | 3,867.72-     | 46.6      |
| <hr/>        |                                     |                                                                                                     |                |               |           |
| 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          |           |
|              |                                     | <hr/>                                                                                               | <hr/>          | <hr/>         | <hr/>     |
|              | Total Other Payables                | .17                                                                                                 | .17            | 0.00          |           |

Balance Sheet

| 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-                   | 646,980.00-    | 0.00          |         |
|              | Total Long-Term Liabilities           | 646,980.00-                   | 646,980.00-    | 0.00          |         |
|              | Total Liabilities                     | 15,199,134.84-                | 15,292,299.22- | 93,164.38     | .6-     |
| FUNDBAL      | Equity                                |                               |                |               |         |
| 9900-0000    | Fund Balance                          | 1,290,745.94-                 | 6,634,638.74-  | 5,343,892.80  | 80.5-   |
| 9950-0000    | Current Year Net Change in Fund Balan | 10,801,318.67-                | 8,069,799.62-  | 2,731,519.05- | 33.8    |
|              | Total Equity                          | 12,092,064.61-                | 14,704,438.36- | 2,612,373.75  | 17.8-   |
|              | Total Liabilities & Fund Equit        | 27,291,199.45-                | 29,996,737.58- | 2,705,538.13  | 9.0-    |
|              |                                       | =====                         | =====          | =====         | =====   |

Balance Sheet

|              |                                       |                                                                                            |                  |             |         |
|--------------|---------------------------------------|--------------------------------------------------------------------------------------------|------------------|-------------|---------|
| GL292        | Date 11/27/23<br>Time 15:58           | Company 30 - Bond & Interest Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD              | Page 10     |         |
|              |                                       |                                                                                            | Fiscal Year 2024 |             |         |
| Consolidated |                                       | Bond & Interest Fund                                                                       | Consolidated     |             |         |
| Account Nbr  | Description                           | Current Year                                                                               | Previous Year    | Change      | Percent |
| -----        |                                       |                                                                                            |                  |             |         |
| ASSETS       | Assets                                |                                                                                            |                  |             |         |
| CURASSETS    | Current Assets                        |                                                                                            |                  |             |         |
| 8000         | Cash                                  |                                                                                            |                  |             |         |
| 8010-0000    | Cash                                  | 22,479,386.21                                                                              | 21,769,752.59    | 709,633.62  | 3.3     |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Cash                            | 22,479,386.21                                                                              | 21,769,752.59    | 709,633.62  | 3.3     |
|              |                                       |                                                                                            |                  |             |         |
| RECEIVABLES  | Receivables                           |                                                                                            |                  |             |         |
| 8100         | 110-122                               |                                                                                            |                  |             |         |
| 8110-0000    | Interest Receivable                   | 41,168.00                                                                                  | 41,168.00        | 0.00        |         |
| 8192-0000    | Property Taxes Receivable             | 13,240,757.00                                                                              | 13,240,757.00    | 0.00        |         |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total 110-122                         | 13,281,925.00                                                                              | 13,281,925.00    | 0.00        |         |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Receivables                     | 13,281,925.00                                                                              | 13,281,925.00    | 0.00        |         |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Current Assets                  | 35,761,311.21                                                                              | 35,051,677.59    | 709,633.62  | 2.0     |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Assets                          | 35,761,311.21                                                                              | 35,051,677.59    | 709,633.62  | 2.0     |
|              |                                       | =====                                                                                      | =====            | =====       | =====   |
|              |                                       |                                                                                            |                  |             |         |
| LIABFBAL     | Liabilities & Fund Equity             |                                                                                            |                  |             |         |
| LIABILITIES  | Liabilities                           |                                                                                            |                  |             |         |
| 9000         | Current Liabilities                   |                                                                                            |                  |             |         |
| 9022-0000    | Deferred Revenue                      | 13,281,056.00-                                                                             | 13,281,056.00-   | 0.00        |         |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Current Liabilities             | 13,281,056.00-                                                                             | 13,281,056.00-   | 0.00        |         |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Liabilities                     | 13,281,056.00-                                                                             | 13,281,056.00-   | 0.00        |         |
|              |                                       |                                                                                            |                  |             |         |
| FUNDBAL      | Equity                                |                                                                                            |                  |             |         |
| 9900-0000    | Fund Balance                          | 10,452,743.29-                                                                             | 10,658,353.55-   | 205,610.26  | 1.9-    |
| 9950-0000    | Current Year Net Change in Fund Balan | 12,027,511.92-                                                                             | 11,112,268.04-   | 915,243.88- | 8.2     |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Equity                          | 22,480,255.21-                                                                             | 21,770,621.59-   | 709,633.62- | 3.3     |
|              |                                       | -----                                                                                      | -----            | -----       | -----   |
|              | Total Liabilities & Fund Equit        | 35,761,311.21-                                                                             | 35,051,677.59-   | 709,633.62- | 2.0     |
|              |                                       | =====                                                                                      | =====            | =====       | =====   |



# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 40 - Transportation Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 11

Fiscal Year 2024

| Consolidated                   |                                     | Transportation Fund |               | Consolidated |         |
|--------------------------------|-------------------------------------|---------------------|---------------|--------------|---------|
| Account Nbr                    | Description                         | Current Year        | Previous Year | Change       | Percent |
| <b>ASSETS</b>                  |                                     |                     |               |              |         |
| CURASSETS                      |                                     |                     |               |              |         |
| 8000 Assets                    |                                     |                     |               |              |         |
| 8010-0000 Current Assets       |                                     |                     |               |              |         |
| 8010-0000 Cash                 |                                     |                     |               |              |         |
|                                | Cash                                | 13,488,415.79       | 12,869,800.61 | 618,615.18   | 4.8     |
|                                | Total Cash                          | 13,488,415.79       | 12,869,800.61 | 618,615.18   | 4.8     |
| <b>RECEIVABLES</b>             |                                     |                     |               |              |         |
| 8100 Receivables               |                                     |                     |               |              |         |
| 8110-0000 110-122              |                                     |                     |               |              |         |
|                                | Interest Receivable                 | 27,910.00           | 27,910.00     | 0.00         |         |
|                                | Grants Receivable                   | 2,321,853.00        | 2,321,853.00  | 0.00         |         |
|                                | Property Taxes Receivable           | 4,410,438.00        | 4,410,438.00  | 0.00         |         |
|                                | Total 110-122                       | 6,760,201.00        | 6,760,201.00  | 0.00         |         |
| 8400 Other Current Assets      |                                     |                     |               |              |         |
|                                | Invoice Tolerance                   | .01                 | .01           | 0.00         |         |
|                                | Total Other Current Assets          | .01                 | .01           | 0.00         |         |
|                                | Total Receivables                   | 6,760,201.01        | 6,760,201.01  | 0.00         |         |
|                                | Total Current Assets                | 20,248,616.80       | 19,630,001.62 | 618,615.18   | 3.2     |
|                                | Total Assets                        | 20,248,616.80       | 19,630,001.62 | 618,615.18   | 3.2     |
| <b>LIABFBAL</b>                |                                     |                     |               |              |         |
| <b>LIABILITIES</b>             |                                     |                     |               |              |         |
| 9000 Liabilities & Fund Equity |                                     |                     |               |              |         |
| 9000 Liabilities               |                                     |                     |               |              |         |
| 9011-0000 Current Liabilities  |                                     |                     |               |              |         |
|                                | Accounts Payable                    | 17.80               | 2,608.92-     | 2,626.72     | 100.7-  |
|                                | Deferred Revenue                    | 4,437,759.00-       | 4,437,759.00- | 0.00         |         |
|                                | Accrued Accounts Payable (Auditor A | 14,267.28-          | 14,406.22-    | 138.94       | 1.0-    |
|                                | Total Current Liabilities           | 4,452,008.48-       | 4,454,774.14- | 2,765.66     | .1-     |
| 9300 Payroll Deductions        |                                     |                     |               |              |         |
|                                | Annuities Payable                   | 184.58-             | 0.00          | 184.58-      |         |
|                                | Employee Disability/Life Payable    | 76.66-              | 76.28-        | .38-         | .5      |
|                                | Total Payroll Deductions            | 261.24-             | 76.28-        | 184.96-      | 242.5   |
| 9500 Long-Term Liabilities     |                                     |                     |               |              |         |
|                                | Lease Liability GASB 87             | 23,388.00-          | 23,388.00-    | 0.00         |         |
|                                | Total Long-Term Liabilities         | 23,388.00-          | 23,388.00-    | 0.00         |         |
|                                | Total Liabilities                   | 4,475,657.72-       | 4,478,238.42- | 2,580.70     | .1-     |

Balance Sheet

| Consolidated |                                       | Transportation Fund |                | Consolidated  |         |
|--------------|---------------------------------------|---------------------|----------------|---------------|---------|
| Account Nbr  | Description                           | Current Year        | Previous Year  | Change        | Percent |
| -----        |                                       |                     |                |               |         |
| FUNDBAL      | Equity                                |                     |                |               |         |
| 9900-0000    | Fund Balance                          | 8,072,000.92-       | 8,715,727.48-  | 643,726.56    | 7.4-    |
| 9950-0000    | Current Year Net Change in Fund Balan | 7,700,958.16-       | 6,436,035.72-  | 1,264,922.44- | 19.7    |
| -----        |                                       |                     |                |               |         |
|              | Total Equity                          | 15,772,959.08-      | 15,151,763.20- | 621,195.88-   | 4.1     |
| -----        |                                       |                     |                |               |         |
|              | Total Liabilities & Fund Equit        | 20,248,616.80-      | 19,630,001.62- | 618,615.18-   | 3.2     |
| =====        |                                       |                     |                |               |         |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 50 - Municipal Retirement Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 13

Fiscal Year 2024

| Consolidated |                                       | Municipal Retirement Fund |               | Consolidated  |         |
|--------------|---------------------------------------|---------------------------|---------------|---------------|---------|
| Account Nbr  | Description                           | Current Year              | Previous Year | Change        | Percent |
| <hr/>        |                                       |                           |               |               |         |
| ASSETS       | Assets                                |                           |               |               |         |
| CURASSETS    | Current Assets                        |                           |               |               |         |
| 8000         | Cash                                  |                           |               |               |         |
| 8010-0000    | Cash                                  | 4,268,742.20              | 5,533,731.87  | 1,264,989.67- | 22.9-   |
|              | Total Cash                            | 4,268,742.20              | 5,533,731.87  | 1,264,989.67- | 22.9-   |
| <hr/>        |                                       |                           |               |               |         |
| RECEIVABLES  | Receivables                           |                           |               |               |         |
| 8100         | 110-122                               |                           |               |               |         |
| 8110-0000    | Interest Receivable                   | 27,220.00                 | 27,220.00     | 0.00          |         |
| 8192-0000    | Property Taxes Receivable             | 2,938,410.00              | 2,938,410.00  | 0.00          |         |
|              | Total 110-122                         | 2,965,630.00              | 2,965,630.00  | 0.00          |         |
| <hr/>        |                                       |                           |               |               |         |
|              | Total Receivables                     | 2,965,630.00              | 2,965,630.00  | 0.00          |         |
|              | Total Current Assets                  | 7,234,372.20              | 8,499,361.87  | 1,264,989.67- | 14.9-   |
| <hr/>        |                                       |                           |               |               |         |
|              | Total Assets                          | 7,234,372.20              | 8,499,361.87  | 1,264,989.67- | 14.9-   |
| <hr/>        |                                       |                           |               |               |         |
| LIABFBAL     | Liabilities & Fund Equity             |                           |               |               |         |
| LIABILITIES  | Liabilities                           |                           |               |               |         |
| 9000         | Current Liabilities                   |                           |               |               |         |
| 9022-0000    | Deferred Revenue                      | 2,965,056.00-             | 2,965,056.00- | 0.00          |         |
|              | Total Current Liabilities             | 2,965,056.00-             | 2,965,056.00- | 0.00          |         |
| <hr/>        |                                       |                           |               |               |         |
| 9300         | Payroll Deductions                    |                           |               |               |         |
| 9303-0000    | IMRF Payable                          | 822.84-                   | 822.84-       | 0.00          |         |
|              | Total Payroll Deductions              | 822.84-                   | 822.84-       | 0.00          |         |
| <hr/>        |                                       |                           |               |               |         |
|              | Total Liabilities                     | 2,965,878.84-             | 2,965,878.84- | 0.00          |         |
| <hr/>        |                                       |                           |               |               |         |
| FUNDBAL      | Equity                                |                           |               |               |         |
| 9900-0000    | Fund Balance                          | 4,566,022.35-             | 4,997,700.14- | 431,677.79    | 8.6-    |
| 9950-0000    | Current Year Net Change in Fund Balan | 297,528.99                | 535,782.89-   | 833,311.88    | 155.5-  |
|              | Total Equity                          | 4,268,493.36-             | 5,533,483.03- | 1,264,989.67  | 22.9-   |
| <hr/>        |                                       |                           |               |               |         |
|              | Total Liabilities & Fund Equit        | 7,234,372.20-             | 8,499,361.87- | 1,264,989.67  | 14.9-   |
| <hr/>        |                                       |                           |               |               |         |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 51 - Social Security/Medicare Fund USD  
Balance Sheet  
For Period 4 Ending October 31, 2023

Page 14

Fiscal Year 2024

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                                  | 1,702,344.46  | 2,100,178.05  | 397,833.59- | 18.9-   |
|             | Total Cash                            | 1,702,344.46  | 2,100,178.05  | 397,833.59- | 18.9-   |
|             | Total Current Assets                  | 1,702,344.46  | 2,100,178.05  | 397,833.59- | 18.9-   |
|             | Total Assets                          | 1,702,344.46  | 2,100,178.05  | 397,833.59- | 18.9-   |
| LIABFBAL    | Liabilities & Fund Equity             |               |               |             |         |
| LIABILITIES | Liabilities                           |               |               |             |         |
| 9300        | Payroll Deductions                    |               |               |             |         |
| 9304-0000   | FICA Payable                          | 2,791.73-     | 18,081.27-    | 15,289.54   | 84.6-   |
| 9305-0000   | Medicare Only Payable                 | 8,168.59-     | 8,226.35-     | 57.76       | .7-     |
|             | Total Payroll Deductions              | 10,960.32-    | 26,307.62-    | 15,347.30   | 58.3-   |
|             | Total Liabilities                     | 10,960.32-    | 26,307.62-    | 15,347.30   | 58.3-   |
| FUNDBAL     | Equity                                |               |               |             |         |
| 9900-0000   | Fund Balance                          | 509,633.76-   | 1,158,282.85- | 648,649.09  | 56.0-   |
| 9950-0000   | Current Year Net Change in Fund Balan | 1,181,751.92- | 915,587.58-   | 266,164.34- | 29.1    |
| 9999-0000   | Error Suspense                        | 1.54          | 0.00          | 1.54        |         |
|             | Total Equity                          | 1,691,384.14- | 2,073,870.43- | 382,486.29  | 18.4-   |
|             | Total Liabilities & Fund Equit        | 1,702,344.46- | 2,100,178.05- | 397,833.59  | 18.9-   |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 60 - Site & Construction Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 15

Fiscal Year 2024

| Consolidated                 |                                       | Site & Construction Fund |                | Consolidated   |         |
|------------------------------|---------------------------------------|--------------------------|----------------|----------------|---------|
| Account Nbr                  | Description                           | Current Year             | Previous Year  | Change         | Percent |
| <b>ASSETS</b>                |                                       |                          |                |                |         |
| <b>CURASSETS</b>             |                                       |                          |                |                |         |
| <b>8000</b>                  |                                       |                          |                |                |         |
| <b>Assets</b>                |                                       |                          |                |                |         |
| <b>Current Assets</b>        |                                       |                          |                |                |         |
| <b>Cash</b>                  |                                       |                          |                |                |         |
| 8010-0000                    | Cash                                  | 30,557,687.30            | 19,698,313.05  | 10,859,374.25  | 55.1    |
|                              | Total Cash                            | 30,557,687.30            | 19,698,313.05  | 10,859,374.25  | 55.1    |
| <b>RECEIVABLES</b>           |                                       |                          |                |                |         |
| <b>Receivables</b>           |                                       |                          |                |                |         |
| <b>110-122</b>               |                                       |                          |                |                |         |
| 8110-0000                    | Interest Receivable                   | 103,597.00               | 103,597.00     | 0.00           |         |
| 8191-0000                    | CPprt Receivable                      | 890,125.00               | 890,125.00     | 0.00           |         |
|                              | Total 110-122                         | 993,722.00               | 993,722.00     | 0.00           |         |
|                              | Total Receivables                     | 993,722.00               | 993,722.00     | 0.00           |         |
|                              | Total Current Assets                  | 31,551,409.30            | 20,692,035.05  | 10,859,374.25  | 52.5    |
|                              | Total Assets                          | 31,551,409.30            | 20,692,035.05  | 10,859,374.25  | 52.5    |
| <b>LIABF&amp;FUND EQUITY</b> |                                       |                          |                |                |         |
| <b>LIABILITIES</b>           |                                       |                          |                |                |         |
| <b>9000</b>                  |                                       |                          |                |                |         |
| <b>Liabilities</b>           |                                       |                          |                |                |         |
| <b>Current Liabilities</b>   |                                       |                          |                |                |         |
| 9011-0000                    | Accounts Payable                      | 27,050.00-               | 96,768.00      | 123,818.00-    | 128.0-  |
| 9014-0000                    | Construction Contracts Payable        | 1,649,866.00-            | 1,649,866.00-  | 0.00           |         |
| 9022-0000                    | Deferred Revenue                      | 101,411.00-              | 101,411.00-    | 0.00           |         |
| 9023-0000                    | Accrued Accounts Payable (Auditor A   | 173,455.69-              | 276,632.71-    | 103,177.02     | 37.3-   |
|                              | Total Current Liabilities             | 1,951,782.69-            | 1,931,141.71-  | 20,640.98-     | 1.1     |
|                              | Total Liabilities                     | 1,951,782.69-            | 1,931,141.71-  | 20,640.98-     | 1.1     |
| <b>FUNDBAL</b>               |                                       |                          |                |                |         |
| <b>Equity</b>                |                                       |                          |                |                |         |
| 9900-0000                    | Fund Balance                          | 31,639,092.09-           | 21,616,275.65- | 10,022,816.44- | 46.4    |
| 9950-0000                    | Current Year Net Change in Fund Balan | 2,039,465.48             | 2,855,382.31   | 815,916.83-    | 28.6-   |
|                              | Total Equity                          | 29,599,626.61-           | 18,760,893.34- | 10,838,733.27- | 57.8    |
|                              | Total Liabilities & Fund Equit        | 31,551,409.30-           | 20,692,035.05- | 10,859,374.25- | 52.5    |

# Balance Sheet

GL292 Date 11/27/23  
Time 15:58

Company 61 - Impact Fees Fund  
Balance Sheet  
For Period 4 Ending October 31, 2023

USD

Page 16

Fiscal Year 2024

Consolidated

Impact Fees Fund

Consolidated

| Account Nbr | Description                           | Current Year   | Previous Year  | Change      | Percent |
|-------------|---------------------------------------|----------------|----------------|-------------|---------|
| <hr/>       |                                       |                |                |             |         |
| ASSETS      | Assets                                |                |                |             |         |
| CURASSETS   | Current Assets                        |                |                |             |         |
| 8000        | Cash                                  |                |                |             |         |
| 8010-0000   | Cash                                  | 15,838,042.90  | 15,193,877.67  | 644,165.23  | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             | Total Cash                            | 15,838,042.90  | 15,193,877.67  | 644,165.23  | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             | Total Current Assets                  | 15,838,042.90  | 15,193,877.67  | 644,165.23  | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             | Total Assets                          | 15,838,042.90  | 15,193,877.67  | 644,165.23  | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
| LIABFBAL    | Liabilities & Fund Equity             |                |                |             |         |
| FUNDBAL     | Equity                                |                |                |             |         |
| 9900-0000   | Fund Balance                          | 15,686,308.57- | 15,141,988.15- | 544,320.42- | 3.6     |
| 9950-0000   | Current Year Net Change in Fund Balan | 151,734.33-    | 51,889.52-     | 99,844.81-  | 192.4   |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             | Total Equity                          | 15,838,042.90- | 15,193,877.67- | 644,165.23- | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |
|             | Total Liabilities & Fund Equit        | 15,838,042.90- | 15,193,877.67- | 644,165.23- | 4.2     |
|             |                                       | <hr/>          | <hr/>          | <hr/>       | <hr/>   |

Balance Sheet

|                                |                                       |                                                                                            |                  |               |         |
|--------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------|------------------|---------------|---------|
| GL292                          | Date 11/27/23<br>Time 15:58           | Company 70 - Working Capital Fund<br>Balance Sheet<br>For Period 4 Ending October 31, 2023 | USD              | Page 17       |         |
|                                |                                       |                                                                                            | Fiscal Year 2024 |               |         |
| Consolidated                   |                                       | Working Capital Fund                                                                       | Consolidated     |               |         |
| Account Nbr                    | Description                           | Current Year                                                                               | Previous Year    | Change        | Percent |
| -----                          |                                       |                                                                                            |                  |               |         |
| ASSETS                         | Assets                                |                                                                                            |                  |               |         |
| CURASSETS                      | Current Assets                        |                                                                                            |                  |               |         |
| 8000                           | Cash                                  |                                                                                            |                  |               |         |
| 8010-0000                      | Cash                                  | 40,226,381.23                                                                              | 39,149,136.92    | 1,077,244.31  | 2.8     |
| Total Cash                     |                                       | 40,226,381.23                                                                              | 39,149,136.92    | 1,077,244.31  | 2.8     |
| -----                          |                                       |                                                                                            |                  |               |         |
| RECEIVABLES                    | Receivables                           |                                                                                            |                  |               |         |
| 8100                           | 110-122                               |                                                                                            |                  |               |         |
| 8110-0000                      | Interest Receivable                   | 169,770.00                                                                                 | 169,770.00       | 0.00          |         |
| 8192-0000                      | Property Taxes Receivable             | 2,024.00                                                                                   | 2,024.00         | 0.00          |         |
| Total 110-122                  |                                       | 171,794.00                                                                                 | 171,794.00       | 0.00          |         |
| -----                          |                                       |                                                                                            |                  |               |         |
| Total Receivables              |                                       | 171,794.00                                                                                 | 171,794.00       | 0.00          |         |
| -----                          |                                       |                                                                                            |                  |               |         |
| Total Current Assets           |                                       | 40,398,175.23                                                                              | 39,320,930.92    | 1,077,244.31  | 2.7     |
| -----                          |                                       |                                                                                            |                  |               |         |
| Total Assets                   |                                       | 40,398,175.23                                                                              | 39,320,930.92    | 1,077,244.31  | 2.7     |
| =====                          |                                       |                                                                                            |                  |               |         |
| LIABFBAL                       | Liabilities & Fund Equity             |                                                                                            |                  |               |         |
| LIABILITIES                    | Liabilities                           |                                                                                            |                  |               |         |
| 9000                           | Current Liabilities                   |                                                                                            |                  |               |         |
| 9022-0000                      | Deferred Revenue                      | 168,212.00-                                                                                | 168,212.00-      | 0.00          |         |
| Total Current Liabilities      |                                       | 168,212.00-                                                                                | 168,212.00-      | 0.00          |         |
| -----                          |                                       |                                                                                            |                  |               |         |
| Total Liabilities              |                                       | 168,212.00-                                                                                | 168,212.00-      | 0.00          |         |
| -----                          |                                       |                                                                                            |                  |               |         |
| FUNDBAL                        | Equity                                |                                                                                            |                  |               |         |
| 9900-0000                      | Fund Balance                          | 39,849,214.78-                                                                             | 39,016,513.83-   | 832,700.95-   | 2.1     |
| 9950-0000                      | Current Year Net Change in Fund Balan | 380,748.45-                                                                                | 136,205.09-      | 244,543.36-   | 179.5   |
| Total Equity                   |                                       | 40,229,963.23-                                                                             | 39,152,718.92-   | 1,077,244.31- | 2.8     |
| -----                          |                                       |                                                                                            |                  |               |         |
| Total Liabilities & Fund Equit |                                       | 40,398,175.23-                                                                             | 39,320,930.92-   | 1,077,244.31- | 2.7     |
| =====                          |                                       |                                                                                            |                  |               |         |

| Balance Sheet |                                       |                                      |               |              |                  |  |
|---------------|---------------------------------------|--------------------------------------|---------------|--------------|------------------|--|
| GL292         | Date 11/27/23                         | Company 80 - Tort Immunity Fund      | USD           | Page         | 18               |  |
|               | Time 15:58                            | Balance Sheet                        |               |              |                  |  |
|               |                                       | For Period 4 Ending October 31, 2023 |               |              | Fiscal Year 2024 |  |
| Consolidated  |                                       | Tort Immunity Fund                   |               | Consolidated |                  |  |
| Account Nbr   | Description                           | Current Year                         | Previous Year | Change       | Percent          |  |
| ASSETS        | Assets                                |                                      |               |              |                  |  |
| CURASSETS     | Current Assets                        |                                      |               |              |                  |  |
| 8000          | Cash                                  |                                      |               |              |                  |  |
| 8010-0000     | Cash                                  | 357,140.46-                          | 309,406.12-   | 47,734.34-   | 15.4             |  |
|               | Total Cash                            | 357,140.46-                          | 309,406.12-   | 47,734.34-   | 15.4             |  |
| RECEIVABLES   | Receivables                           |                                      |               |              |                  |  |
| 8100          | 110-122                               |                                      |               |              |                  |  |
| 8110-0000     | Interest Receivable                   | 3,428.00                             | 3,428.00      | 0.00         |                  |  |
| 8192-0000     | Property Taxes Receivable             | 1,013,599.00                         | 1,013,599.00  | 0.00         |                  |  |
|               | Total 110-122                         | 1,017,027.00                         | 1,017,027.00  | 0.00         |                  |  |
|               | Total Receivables                     | 1,017,027.00                         | 1,017,027.00  | 0.00         |                  |  |
|               | Total Current Assets                  | 659,886.54                           | 707,620.88    | 47,734.34-   | 6.7-             |  |
|               | Total Assets                          | 659,886.54                           | 707,620.88    | 47,734.34-   | 6.7-             |  |
| LIABFBAL      | Liabilities & Fund Equity             |                                      |               |              |                  |  |
| LIABILITIES   | Liabilities                           |                                      |               |              |                  |  |
| 9000          | Current Liabilities                   |                                      |               |              |                  |  |
| 9022-0000     | Deferred Revenue                      | 1,016,953.00-                        | 1,016,953.00- | 0.00         |                  |  |
|               | Total Current Liabilities             | 1,016,953.00-                        | 1,016,953.00- | 0.00         |                  |  |
|               | Total Liabilities                     | 1,016,953.00-                        | 1,016,953.00- | 0.00         |                  |  |
| FUNDBAL       | Equity                                |                                      |               |              |                  |  |
| 9900-0000     | Fund Balance                          | 839,562.37-                          | 879,171.77-   | 39,609.40    | 4.5-             |  |
| 9950-0000     | Current Year Net Change in Fund Balan | 1,196,628.83                         | 1,188,503.89  | 8,124.94     | .7               |  |
|               | Total Equity                          | 357,066.46                           | 309,332.12    | 47,734.34    | 15.4             |  |
|               | Total Liabilities & Fund Equit        | 659,886.54-                          | 707,620.88-   | 47,734.34    | 6.7-             |  |



# Income Statement

|              |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|--|--------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 10 - Educational Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               | USD                 |                     | Fiscal Year 2024 Budget |  | Page 1<br>99 |
| Consolidated |                                | Educational Fund                                                                                    |               |               | Consolidated        |                     |                         |  |              |
| Account Nbr  | Description                    | Period Amount                                                                                       | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |  |              |
| REVENUE      |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
| LOCAL        |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
|              | Revenue from Local Sources     |                                                                                                     |               |               |                     |                     |                         |  |              |
| 1111-0000    | CUR YR General Levy            | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 66,796,587.00       | 0.00                    |  |              |
| 1112-0000    | First PR YR General Levy       | 9,428,229.61                                                                                        | 0.00          | 0.00          | 56,831,852.52       | 62,507,546.00       | 90.92                   |  |              |
| 1113-0000    | Other PR YR General Levies     | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 722,210.00          | 0.00                    |  |              |
| 1141-0000    | CUR YR Special Education Levy  | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 17,813,627.00       | 0.00                    |  |              |
| 1142-0000    | First PR YR Special Education  | 2,835,656.31                                                                                        | 0.00          | 0.00          | 17,041,414.46       | 17,162,232.00       | 99.30                   |  |              |
| 1311-0000    | Tuition from Pupils or Parents | 0.00                                                                                                | 0.00          | 0.00          | 6,517.30            | 36,000.00           | 18.10                   |  |              |
| 1511-0000    | Interest on Investments        | 283,633.21                                                                                          | 0.00          | 0.00          | 1,084,672.53        | 2,601,471.00        | 41.69                   |  |              |
| 1611-0000    | Sales to Pupils - Lunch        | 217,222.81                                                                                          | 0.00          | 0.00          | 525,717.58          | 1,500,000.00        | 35.05                   |  |              |
| 1612-0000    | Sales to Pupils - Breakfast    | 14,080.20                                                                                           | 0.00          | 0.00          | 32,220.19           | 150,000.00          | 21.48                   |  |              |
| 1613-0000    | Sales to Pupils - A La Carte   | 37,716.95                                                                                           | 0.00          | 0.00          | 59,695.16           | 750,000.00          | 7.96                    |  |              |
| 1621-0000    | Sales to Adults                | 0.00                                                                                                | 0.00          | 0.00          | 108.96              | 75,000.00           | .15                     |  |              |
| 1691-0000    | Other Food Service Revenue     | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 53,000.00           | 0.00                    |  |              |
| 1726-0000    | Musical Instrument Rental      | 0.00                                                                                                | 0.00          | 0.00          | 25.00               | 0.00                | 0.00                    |  |              |
| 1727-0000    | Athletic Fees                  | 31,713.15                                                                                           | 0.00          | 0.00          | 184,044.38          | 355,000.00          | 51.84                   |  |              |
| 1728-0000    | Driver Education Behind the Wh | 4,364.37                                                                                            | 0.00          | 0.00          | 22,613.69           | 59,000.00           | 38.33                   |  |              |
| 1729-0000    | Flex PE Fees                   | 175.00                                                                                              | 0.00          | 0.00          | 12,240.63           | 25,500.00           | 48.00                   |  |              |
| 1791-0000    | Parking Permits                | 0.00                                                                                                | 0.00          | 0.00          | 32,999.40           | 0.00                | 0.00                    |  |              |
| 1792-0000    | Music Special Events           | 629.00                                                                                              | 0.00          | 0.00          | 629.00              | 27,000.00           | 2.33                    |  |              |
| 1793-0000    | CTE Special Events             | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 22,000.00           | 0.00                    |  |              |
| 1811-0000    | Regular Textbook Rental        | 11,202.45                                                                                           | 0.00          | 0.00          | 79,085.50           | 221,000.00          | 35.79                   |  |              |
| 1812-0000    | Summer School Textbook Rental  | 118.65                                                                                              | 0.00          | 0.00          | 1,285.00            | 2,720.00            | 47.24                   |  |              |
| 1819-0000    | Other Textbook Rental          | 307.02                                                                                              | 0.00          | 0.00          | 1,530.73            | 5,300.00            | 28.88                   |  |              |
| 1892-0000    | Heart Rate Monitors Fee        | 53.00                                                                                               | 0.00          | 0.00          | 2,000.00            | 3,500.00            | 57.14                   |  |              |
| 1898-0000    | Merchant Processing Fee        | 6,828.00                                                                                            | 0.00          | 0.00          | 28,113.86           | 45,000.00           | 62.48                   |  |              |
| 1910-0000    | Building Rental                | 0.00                                                                                                | 0.00          | 0.00          | 492.50              | 0.00                | 0.00                    |  |              |
| 1941-0000    | Technology E-Rate Revenue      | 384,254.48                                                                                          | 0.00          | 0.00          | 950,894.48          | 193,000.00          | 492.69                  |  |              |
| 1951-0000    | Refund of PR YRs' Expenditiure | 20,984.99                                                                                           | 0.00          | 0.00          | 147,164.03          | 160,000.00          | 91.98                   |  |              |
| 1990-0000    | P-Card Inadvertent             | 67.70                                                                                               | 0.00          | 0.00          | 1,059.25            | 1,500.00            | 70.62                   |  |              |
| 1991-0000    | Payment from Other LEAs        | 180.00                                                                                              | 0.00          | 0.00          | 66,889.52           | 350,000.00          | 19.11                   |  |              |
| 1999-0000    | Other Revenue-General          | 299,568.44                                                                                          | 0.00          | 0.00          | 424,087.69          | 2,050,000.00        | 20.69                   |  |              |
|              | Total Revenue from Local Sourc | 13,576,985.34                                                                                       | 0.00          | 0.00          | 77,537,353.36       | 173,688,193.00      | 44.64                   |  |              |
| STATE        |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
|              | Revenue from State Sources     |                                                                                                     |               |               |                     |                     |                         |  |              |
| 3001-0000    | Evidence Based Funding (EBF)   | 6,702,154.00                                                                                        | 0.00          | 0.00          | 20,106,462.00       | 73,723,688.00       | 27.27                   |  |              |
| 3100-0000    | Special Ed-Pvt Facility Tuitio | 831,618.23                                                                                          | 0.00          | 0.00          | 1,792,156.93        | 3,699,376.00        | 48.44                   |  |              |
| 3120-0000    | Special Ed-Orphanage Individua | 30,911.94                                                                                           | 0.00          | 0.00          | 350,317.88          | 387,765.00          | 90.34                   |  |              |
| 3130-0000    | Special Ed-Orphanage Summer    | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 17,439.00           | 0.00                    |  |              |
| 3360-0000    | State Free Lunch & Breakfast   | 3,811.64                                                                                            | 0.00          | 0.00          | 53,704.53           | 35,000.00           | 153.44                  |  |              |
| 3370-0000    | Driver Education               | 0.00                                                                                                | 0.00          | 0.00          | 21,539.32           | 120,000.00          | 17.95                   |  |              |
| 3696-0000    | Safe School Grant              | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 51,172.00           | 0.00                    |  |              |
| 3999-0000    | ALOP ROE Revenue               | 0.00                                                                                                | 0.00          | 0.00          | 196,761.41          | 2,600,000.00        | 7.57                    |  |              |
|              | Total Revenue from State Sourc | 7,568,495.81                                                                                        | 0.00          | 0.00          | 22,520,942.07       | 80,634,440.00       | 27.93                   |  |              |
| FEDERAL      |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
|              | Revenue from Federal Sources   |                                                                                                     |               |               |                     |                     |                         |  |              |

# Income Statement

|                                |                                |                                                                                                     |               |               |                     |                     |               |           |  |
|--------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|-----------|--|
| GL293                          | Date 11/27/23<br>Time 15:58    | Company 10 - Educational Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               |                     | USD                 |               | Page 2    |  |
|                                |                                |                                                                                                     |               |               |                     | Fiscal Year 2024    |               | Budget 99 |  |
| Consolidated                   |                                | Educational Fund                                                                                    |               |               |                     | Consolidated        |               |           |  |
| Account Nbr                    | Description                    | Period Amount                                                                                       | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |           |  |
| FEDERAL                        | Revenue from Federal Sources   |                                                                                                     |               |               |                     |                     |               |           |  |
| 4210-0000                      | National School Lunch Program  | 341,741.40                                                                                          | 0.00          | 0.00          | 653,071.08          | 6,000,000.00        | 10.88         |           |  |
| 4220-0000                      | School Breakfast Program       | 81,450.43                                                                                           | 0.00          | 0.00          | 81,450.43           | 1,549,000.00        | 5.26          |           |  |
| 4225-0000                      | Summer Food Program            | 316.55                                                                                              | 0.00          | 0.00          | 71,685.02           | 70,000.00           | 102.41        |           |  |
| 4226-0000                      | Child & Adult Food Care Progr  | 17,266.68                                                                                           | 0.00          | 0.00          | 17,266.68           | 250,000.00          | 6.91          |           |  |
| 4240-0000                      | Fresh Fruit and Veg. Program   | 0.00                                                                                                | 0.00          | 0.00          | 2,879.72            | 27,000.00           | 10.67         |           |  |
| 4625-0000                      | Special Ed-IDEA Room & Board   | 0.00                                                                                                | 0.00          | 0.00          | 120,465.75          | 376,699.00          | 31.98         |           |  |
| 4950-0000                      | Dept of Rehab Svcs             | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 55,800.00           | 0.00          |           |  |
| 4991-0000                      | Medicaid Admin Outreach        | 0.00                                                                                                | 0.00          | 0.00          | 192,279.12          | 1,000,000.00        | 19.23         |           |  |
| 4992-0000                      | Medicaid FFS                   | 0.00                                                                                                | 0.00          | 0.00          | 665,255.41          | 2,100,000.00        | 31.68         |           |  |
| Total Revenue from Federal Sou |                                | 440,775.06                                                                                          | 0.00          | 0.00          | 1,804,353.21        | 11,428,499.00       | 15.79         |           |  |
| Total Revenue                  |                                | 21,586,256.21                                                                                       | 0.00          | 0.00          | 101,862,648.64      | 265,751,132.00      | 38.33         |           |  |
| EXPENSE                        | Expense                        |                                                                                                     |               |               |                     |                     |               |           |  |
| 100                            | Salaries                       |                                                                                                     |               |               |                     |                     |               |           |  |
| 111-0000                       | Certified Administrator        | 983,966.18                                                                                          | 0.00          | 0.00          | 3,957,720.71        | 12,410,421.00       | 31.89         |           |  |
| 112-0000                       | Certified Directors/Superviors | 352,509.52                                                                                          | 0.00          | 0.00          | 1,437,857.31        | 4,834,801.00        | 29.74         |           |  |
| 113-0000                       | Certified Teachers             | 7,716,184.52                                                                                        | 0.00          | 0.00          | 19,351,842.83       | 101,909,837.00      | 18.99         |           |  |
| 114-0000                       | Other Certified                | 930,512.12                                                                                          | 0.00          | 0.00          | 2,416,066.37        | 12,941,524.00       | 18.67         |           |  |
| 115-0000                       | Non-Certified Supervision/Head | 250,217.32                                                                                          | 0.00          | 0.00          | 1,023,893.07        | 3,470,796.00        | 29.50         |           |  |
| 116-0000                       | Non-Certified Sec/Spec         | 570,252.14                                                                                          | 0.00          | 0.00          | 1,915,336.29        | 7,521,730.00        | 25.46         |           |  |
| 117-0000                       | Non-Certified Paras/Custodial  | 833,042.60                                                                                          | 0.00          | 0.00          | 1,825,066.40        | 9,956,544.00        | 18.33         |           |  |
| 118-0000                       | Other Non-Certified            | 122,121.43                                                                                          | 0.00          | 0.00          | 287,155.70          | 2,721,740.00        | 10.55         |           |  |
| 119-0000                       | Other                          | 130,514.02                                                                                          | 0.00          | 0.00          | 311,599.02          | 1,194,656.00        | 26.08         |           |  |
| 121-0000                       | Substitute-Teacher             | 105,667.08                                                                                          | 0.00          | 0.00          | 187,585.38          | 0.00                | 0.00          |           |  |
| 122-0000                       | Substitute-Paraprofessionals   | 4,050.00                                                                                            | 0.00          | 0.00          | 7,740.00            | 0.00                | 0.00          |           |  |
| 123-0000                       | Substitute-Conferences         | 3,240.00                                                                                            | 0.00          | 0.00          | 3,420.00            | 2,000.00            | 171.00        |           |  |
| 132-0000                       | 1.5 Overtime                   | 16,447.23                                                                                           | 0.00          | 0.00          | 61,726.57           | 174,792.00          | 35.31         |           |  |
| 133-0000                       | 2.0 Overtime                   | 0.00                                                                                                | 0.00          | 0.00          | 590.72              | 524.00              | 112.73        |           |  |
| 134-0000                       | Subs-Conferences/Prof Develop  | 270.00                                                                                              | 0.00          | 0.00          | 450.00              | 0.00                | 0.00          |           |  |
| 135-0000                       | Long Term Certified Subs       | 53,190.00                                                                                           | 0.00          | 0.00          | 120,060.00          | 0.00                | 0.00          |           |  |
| 138-0000                       | Subs-Grants                    | 0.00                                                                                                | 0.00          | 0.00          | 360.00              | 0.00                | 0.00          |           |  |
| 143-0000                       | Overload                       | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 320,000.00          | 0.00          |           |  |
| 147-0000                       | Officials- IHSA D300 Employees | 0.00                                                                                                | 0.00          | 0.00          | 142.00              | 0.00                | 0.00          |           |  |
| 148-0000                       | Extra Pay-Non-Certified        | 61,728.67                                                                                           | 0.00          | 0.00          | 162,248.83          | 40,000.00           | 405.62        |           |  |
| 149-0000                       | Extra Pay-Certified            | 945,685.65                                                                                          | 0.00          | 0.00          | 1,841,108.74        | 4,018,313.00        | 45.82         |           |  |
| 161-0000                       | Mileage Stipend                | 19,896.12                                                                                           | 0.00          | 0.00          | 75,947.78           | 248,700.00          | 30.54         |           |  |
| Total Salaries                 |                                | 13,099,494.60                                                                                       | 0.00          | 0.00          | 34,987,917.72       | 161,766,378.00      | 21.63         |           |  |
| 200                            | Employee Benefits              |                                                                                                     |               |               |                     |                     |               |           |  |
| 211-0000                       | Teachers Retirement (TRS)      | 898,710.80                                                                                          | 0.00          | 0.00          | 2,457,568.69        | 12,028,646.00       | 20.43         |           |  |
| 212-0000                       | Municipal Retirement (IMRF)    | 116.68                                                                                              | 0.00          | 0.00          | 337.78              | 0.00                | 0.00          |           |  |
| 215-0000                       | One-Time TRS Early Retirement  | 0.00                                                                                                | 0.00          | 0.00          | 45,399.75           | 0.00                | 0.00          |           |  |

# Income Statement

|              |                                |                                                                                                     |               |               |                     |                     |                         |  |              |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|--|--------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 10 - Educational Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               | USD                 |                     | Fiscal Year 2024 Budget |  | Page 3<br>99 |
| Consolidated |                                | Educational Fund                                                                                    |               |               | Consolidated        |                     |                         |  |              |
| Account Nbr  | Description                    | Period Amount                                                                                       | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |  |              |
| 200          | Employee Benefits              |                                                                                                     |               |               |                     |                     |                         |  |              |
| 218-0000     | THIS Fund Employer Contributio | 92,800.66                                                                                           | 0.00          | 0.00          | 261,823.10          | 1,167,295.00        | 22.43                   |  |              |
| 221-0000     | Life Insurance                 | 6,961.21                                                                                            | 0.00          | 0.00          | 21,004.22           | 67,025.00           | 31.34                   |  |              |
| 222-0000     | Medical Insurance              | 2,202,579.45                                                                                        | 0.00          | 0.00          | 5,049,966.28        | 28,390,355.00       | 17.79                   |  |              |
| 223-0000     | Dental Insurance               | 100,285.16                                                                                          | 0.00          | 0.00          | 230,300.01          | 1,223,143.00        | 18.83                   |  |              |
| 224-0000     | Vision Insurance               | 19,349.41                                                                                           | 0.00          | 0.00          | 44,911.04           | 227,249.00          | 19.76                   |  |              |
| 225-0000     | Disability Insurance           | 1,964.61                                                                                            | 0.00          | 0.00          | 7,698.61            | 25,418.00           | 30.29                   |  |              |
| 226-0000     | HRA/HSA Board Contributions    | 0.00                                                                                                | 0.00          | 0.00          | 141,505.16          | 1,301,500.00        | 10.87                   |  |              |
| 231-0000     | Certified Tuition Reimbursemen | 33,358.10                                                                                           | 0.00          | 0.00          | 33,358.10           | 0.00                | 0.00                    |  |              |
| 233-0000     | DESPA Tuition Reimbursement    | 0.00                                                                                                | 0.00          | 0.00          | 774.00              | 0.00                | 0.00                    |  |              |
| 235-0000     | Admin Tuition Reimbursement    | 1,800.00                                                                                            | 0.00          | 0.00          | 9,300.00            | 0.00                | 0.00                    |  |              |
| 237-0000     | Admin Cash-in-Lieu             | 3,150.00                                                                                            | 0.00          | 0.00          | 11,775.00           | 0.00                | 0.00                    |  |              |
|              | Total Employee Benefits        | 3,360,842.72                                                                                        | 0.00          | 0.00          | 8,315,046.18        | 44,430,631.00       | 18.71                   |  |              |
| 300          | Purchased Services             |                                                                                                     |               |               |                     |                     |                         |  |              |
| 310-0000     | Prof & Tech Srv - Edustaff     | 0.00                                                                                                | 0.00          | 0.00          | 7,559.40            | 2,500,000.00        | .30                     |  |              |
| 311-0000     | Professional Services-Administ | 30,100.00                                                                                           | 0.00          | 0.00          | 97,866.06           | 769,000.00          | 12.73                   |  |              |
| 312-0000     | Staff Development-On Site      | 0.00                                                                                                | 0.00          | 0.00          | 132.99              | 38,400.00           | .35                     |  |              |
| 313-0000     | Staff Development              | 10,995.27                                                                                           | 0.00          | 0.00          | 38,548.97           | 174,100.00          | 22.14                   |  |              |
| 314-0000     | Professional Services-Instruct | 421,264.67                                                                                          | 0.00          | 0.00          | 764,021.88          | 437,591.00          | 174.60                  |  |              |
| 315-0000     | Food-Contracted                | 11,408.73                                                                                           | 0.00          | 0.00          | 67,522.33           | 136,800.00          | 49.36                   |  |              |
| 316-0000     | Charter School Payment         | 0.00                                                                                                | 0.00          | 0.00          | 1,964,714.62        | 8,518,244.00        | 23.06                   |  |              |
| 317-0000     | Audit/Financial Services       | 20,500.00                                                                                           | 0.00          | 0.00          | 20,800.00           | 75,000.00           | 27.73                   |  |              |
| 318-0000     | Legal Services                 | 0.00                                                                                                | 0.00          | 0.00          | 2,132.62            | 150,000.00          | 1.42                    |  |              |
| 319-0000     | Other Professional & Technical | 184,865.16                                                                                          | 0.00          | 0.00          | 762,054.04          | 1,771,067.00        | 43.03                   |  |              |
| 321-0000     | Sanitation Services            | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 1,000.00            | 0.00                    |  |              |
| 323-0000     | Repair & Maintenance           | 46,276.84                                                                                           | 0.00          | 0.00          | 71,380.69           | 234,800.00          | 30.40                   |  |              |
| 325-0000     | Rentals                        | 5,760.71                                                                                            | 0.00          | 0.00          | 67,595.73           | 175,500.00          | 38.52                   |  |              |
| 331-0000     | Pupil Transportation-General   | 3,983.71                                                                                            | 0.00          | 0.00          | 3,983.71            | 0.00                | 0.00                    |  |              |
| 333-0000     | District Travel                | 17,090.53                                                                                           | 0.00          | 0.00          | 43,060.42           | 329,190.00          | 13.08                   |  |              |
| 334-0000     | Professional Meetings          | 7,901.92                                                                                            | 0.00          | 0.00          | 30,789.34           | 36,000.00           | 85.53                   |  |              |
| 336-0000     | Pupil Transportation-Field Tri | 2,450.50                                                                                            | 0.00          | 0.00          | 7,810.75            | 0.00                | 0.00                    |  |              |
| 339-0000     | Other Transportation Services  | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 500.00              | 0.00                    |  |              |
| 341-0000     | Postage & Shipping Charges     | 369.37                                                                                              | 0.00          | 0.00          | 9,669.54            | 28,445.00           | 33.99                   |  |              |
| 342-0000     | Telephone-Local                | 13,203.20                                                                                           | 0.00          | 0.00          | 58,464.09           | 295,249.00          | 19.80                   |  |              |
| 346-0000     | Telephone - WAN and Internet   | 7,500.00                                                                                            | 0.00          | 0.00          | 30,000.00           | 202,637.00          | 14.80                   |  |              |
| 347-0000     | Telephone-Cellular             | 8,467.57                                                                                            | 0.00          | 0.00          | 29,406.94           | 110,902.00          | 26.52                   |  |              |
| 351-0000     | Recruiting                     | 673.66                                                                                              | 0.00          | 0.00          | 2,173.66            | 14,300.00           | 15.20                   |  |              |
| 352-0000     | Legal Notices                  | 0.00                                                                                                | 0.00          | 0.00          | 212.75              | 25,500.00           | .83                     |  |              |
| 361-0000     | Printing & Binding             | 237,644.76                                                                                          | 0.00          | 0.00          | 243,191.28          | 58,900.00           | 412.89                  |  |              |
| 385-0000     | Unemployment Insurance         | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 35,000.00           | 0.00                    |  |              |
| 389-0000     | Insurance-Fire-Theft-All Other | 8,048.00                                                                                            | 0.00          | 0.00          | 25,594.18           | 0.00                | 0.00                    |  |              |
| 391-0000     | Officials-IHSA Sponsored       | 20,921.50                                                                                           | 0.00          | 0.00          | 56,784.50           | 203,148.00          | 27.95                   |  |              |
| 392-0000     | License & Registrations        | 894.50-                                                                                             | 0.00          | 0.00          | 72,987.50           | 2,800.00            | 2606.70                 |  |              |
| 393-0000     | Investigations                 | 0.00                                                                                                | 0.00          | 0.00          | 4,280.00            | 0.00                | 0.00                    |  |              |
| 395-0000     | Management Fees                | 496,828.10                                                                                          | 0.00          | 0.00          | 542,819.55          | 10,117,045.00       | 5.37                    |  |              |
| 397-0000     | Software Licensing             | 635,384.10                                                                                          | 0.00          | 0.00          | 3,071,449.92        | 3,479,990.00        | 88.26                   |  |              |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 10 - Educational Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Fiscal Year 2024 Budget | 99 | Page 4 |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|----|--------|
| 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             |                                                                                                     |               |               |                     |                     |                         |    |        |
| 398-0000     | Banking/Credit Card Fees       | 13,614.52                                                                                           | 0.00          | 0.00          | 30,539.71           | 125,000.00          | 24.43                   |    |        |
|              | Total Purchased Services       | 2,204,358.32                                                                                        | 0.00          | 0.00          | 8,127,547.17        | 30,046,108.00       | 27.05                   |    |        |
| 400          | Supplies & Materials           |                                                                                                     |               |               |                     |                     |                         |    |        |
| 411-0000     | Supplies-General               | 192,823.81                                                                                          | 0.00          | 0.00          | 777,378.87          | 4,140,078.00        | 18.78                   |    |        |
| 412-0000     | Supplies-Testing Materials     | 0.00                                                                                                | 0.00          | 0.00          | 663.44              | 196,600.00          | .34                     |    |        |
| 414-0000     | Supplies-Warehouse             | 761.79                                                                                              | 0.00          | 0.00          | 761.79              | 0.00                | 0.00                    |    |        |
| 415-0000     | Supplies-Computer              | 1,850.21                                                                                            | 0.00          | 0.00          | 35,259.75           | 0.00                | 0.00                    |    |        |
| 417-0000     | Supplies-Uniform               | 19,135.39                                                                                           | 0.00          | 0.00          | 103,049.82          | 0.00                | 0.00                    |    |        |
| 421-0000     | Textbooks- Approved Standard   | 0.00                                                                                                | 0.00          | 0.00          | 58,400.00           | 25,000.00           | 233.60                  |    |        |
| 422-0000     | Textbooks-Consumables          | 0.00                                                                                                | 0.00          | 0.00          | 3,775.57            | 3,000.00            | 125.85                  |    |        |
| 424-0000     | Textbooks-Suppl/Innovation Mat | 44,646.13                                                                                           | 0.00          | 0.00          | 101,559.22          | 3,500.00            | 2901.69                 |    |        |
| 425-0000     | Textbooks-Approved Standard El | 19,090.50                                                                                           | 0.00          | 0.00          | 44,751.75           | 1,647,000.00        | 2.72                    |    |        |
| 431-0000     | Library Books                  | 0.00                                                                                                | 0.00          | 0.00          | 2,481.93            | 26,000.00           | 9.55                    |    |        |
| 441-0000     | Periodicals                    | 2,859.82                                                                                            | 0.00          | 0.00          | 5,322.94            | 10,200.00           | 52.19                   |    |        |
| 464-0000     | Gasoline                       | 1,891.95                                                                                            | 0.00          | 0.00          | 1,942.96            | 18,000.00           | 10.79                   |    |        |
| 471-0000     | System Software                | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 100.00              | 0.00                    |    |        |
| 472-0000     | Instructional Software         | 0.00                                                                                                | 0.00          | 0.00          | 3,732.46            | 8,000.00            | 46.66                   |    |        |
| 481-0000     | Equipment < \$500              | 10,791.87                                                                                           | 0.00          | 0.00          | 49,049.95           | 62,215.00           | 78.84                   |    |        |
| 482-0000     | Parts-Transportation           | 0.00                                                                                                | 0.00          | 0.00          | 0.00                | 2,800.00            | 0.00                    |    |        |
| 484-0000     | Computer Related Equip < \$500 | 12,499.49                                                                                           | 0.00          | 0.00          | 33,461.21           | 211,050.00          | 15.85                   |    |        |
| 491-0000     | Mat & Sup-Shipping             | 0.00                                                                                                | 0.00          | 0.00          | 196.90              | 0.00                | 0.00                    |    |        |
|              | Total Supplies & Materials     | 306,350.96                                                                                          | 0.00          | 0.00          | 1,221,788.56        | 6,353,543.00        | 19.23                   |    |        |
| 500          | Capital Outlay                 |                                                                                                     |               |               |                     |                     |                         |    |        |
| 541-0000     | Equipment                      | 179.70                                                                                              | 0.00          | 0.00          | 36,104.82           | 46,000.00           | 78.49                   |    |        |
| 546-0000     | Software                       | 0.00                                                                                                | 0.00          | 0.00          | 202.89              | 0.00                | 0.00                    |    |        |
|              | Total Capital Outlay           | 179.70                                                                                              | 0.00          | 0.00          | 36,307.71           | 46,000.00           | 78.93                   |    |        |
| 600          | Other Objects                  |                                                                                                     |               |               |                     |                     |                         |    |        |
| 641-0000     | Dues & Fees                    | 14,322.58                                                                                           | 0.00          | 0.00          | 116,392.81          | 150,913.00          | 77.13                   |    |        |
| 651-0000     | Judgments/Claims               | 0.00                                                                                                | 0.00          | 0.00          | 3,567.00            | 0.00                | 0.00                    |    |        |
| 671-0000     | Private Facility Tuition       | 808,860.83                                                                                          | 0.00          | 0.00          | 1,882,970.06        | 8,948,336.00        | 21.04                   |    |        |
| 672-0000     | Room and Board                 | 41,791.77                                                                                           | 0.00          | 0.00          | 149,160.23          | 675,000.00          | 22.10                   |    |        |
| 673-0000     | General Tuition                | 0.00                                                                                                | 0.00          | 0.00          | 184,829.88          | 270,000.00          | 68.46                   |    |        |
| 691-0000     | Miscellaneous Objects          | 0.00                                                                                                | 0.00          | 0.00          | 7,902.63            | 104,500.00          | 7.56                    |    |        |
|              | Total Other Objects            | 864,975.18                                                                                          | 0.00          | 0.00          | 2,344,822.61        | 10,148,749.00       | 23.10                   |    |        |
| 900          | System Accounts                |                                                                                                     |               |               |                     |                     |                         |    |        |
| 750          | Capital Outlay - Capitalized   |                                                                                                     |               |               |                     |                     |                         |    |        |
| 751-0000     | Equipment < \$5000             | 44,712.73                                                                                           | 0.00          | 0.00          | 122,675.45          | 5,191,632.00        | 2.36                    |    |        |
| 755-0000     | Computer Equipment < \$5000    | 136,677.08                                                                                          | 0.00          | 0.00          | 1,708,003.00        | 2,723,373.00        | 62.72                   |    |        |
| 757-0000     | Network Equipment < \$5000     | 5,266.48                                                                                            | 0.00          | 0.00          | 46,389.49           | 0.00                | 0.00                    |    |        |

Income Statement

|              |                                |                                                                                                     |               |               |                     |                     |               |        |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|--------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 10 - Educational Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               | USD                 |                     |               | Page 5 |
|              |                                |                                                                                                     |               |               | Fiscal Year 2024    | Budget              | 99            |        |
| Consolidated |                                | Educational Fund                                                                                    |               |               | Consolidated        |                     |               |        |
| Account Nbr  | Description                    | Period Amount                                                                                       | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |        |
| 750          | Capital Outlay - Capitalized   |                                                                                                     |               |               |                     |                     |               |        |
|              | Total Capital Outlay - Capita  | 186,656.29                                                                                          | 0.00          | 0.00          | 1,877,067.94        | 7,915,005.00        | 23.72         |        |
| 902-0000     | Handling Fees (P0)             | 42.45-                                                                                              | 0.00          | 0.00          | 42.45-              | 0.00                | 0.00          |        |
|              | Total System Accounts          | 186,613.84                                                                                          | 0.00          | 0.00          | 1,877,025.49        | 7,915,005.00        | 23.71         |        |
|              | Total Expense                  | 20,022,815.32                                                                                       | 0.00          | 0.00          | 56,910,455.44       | 260,706,414.00      | 21.83         |        |
|              | Total Net Change in Fund Balan | 1,563,440.89                                                                                        | 0.00          | 0.00          | 44,952,193.20       | 5,044,718.00        | 891.07        |        |

# Income Statement

|                                |                                |                                                                                               |               |               |                     |                     |                         |  |              |
|--------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|--|--------------|
| GL293                          | Date 11/27/23<br>Time 15:58    | Company 14 - Grant Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               | USD                 |                     | Fiscal Year 2024 Budget |  | Page 6<br>99 |
| Consolidated                   |                                | Grant Fund                                                                                    |               |               | Consolidated        |                     |                         |  |              |
| Account Nbr                    | Description                    | Period Amount                                                                                 | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |  |              |
| REVENUE                        |                                |                                                                                               |               |               |                     |                     |                         |  |              |
| LOCAL                          |                                |                                                                                               |               |               |                     |                     |                         |  |              |
|                                | Revenue                        |                                                                                               |               |               |                     |                     |                         |  |              |
| 1511-0000                      | 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          | 0.00                | 2,500.00            | 0.00                    |  |              |
| 1922-0000                      | Foundation Donations           | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 11,000.00           | 0.00                    |  |              |
| 1999-0000                      | Other Revenue-General          | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 5,977.00            | 0.00                    |  |              |
| Total Revenue from Local Sourc |                                | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 52,849.00           | 0.00                    |  |              |
| STATE                          |                                |                                                                                               |               |               |                     |                     |                         |  |              |
|                                | Revenue from State Sources     |                                                                                               |               |               |                     |                     |                         |  |              |
| 3220-0000                      | Voc Ed School Improvement      | 0.00                                                                                          | 0.00          | 0.00          | 90,913.27           | 240,077.00          | 37.87                   |  |              |
| 3275-0000                      | Voc Ed Elem Career             | 0.00                                                                                          | 0.00          | 0.00          | 3,308.00            | 13,837.00           | 23.91                   |  |              |
| 3621-0000                      | School Library                 | 0.00                                                                                          | 0.00          | 0.00          | 16,595.73           | 25,534.00           | 64.99                   |  |              |
| 3705-0000                      | Early Childhood-State PreK     | 549,000.00                                                                                    | 0.00          | 0.00          | 729,153.00          | 1,581,831.00        | 46.10                   |  |              |
| 3706-0000                      | Early Childhood-Prevention     | 90,900.00                                                                                     | 0.00          | 0.00          | 90,900.00           | 630,372.00          | 14.42                   |  |              |
| 3707-0000                      | Early Childhood-PreSchool For  | 228,000.00                                                                                    | 0.00          | 0.00          | 228,000.00          | 791,133.00          | 28.82                   |  |              |
| 3992-0000                      | After School Program Grant     | 0.00                                                                                          | 0.00          | 0.00          | 10,978.00           | 101,531.00          | 10.81                   |  |              |
| 3997-0000                      | School STEAM Revenue           | 0.00                                                                                          | 0.00          | 0.00          | 19,535.00           | 0.00                | 0.00                    |  |              |
| Total Revenue from State Sourc |                                | 867,900.00                                                                                    | 0.00          | 0.00          | 1,150,313.00        | 3,384,315.00        | 33.99                   |  |              |
| FEDERAL                        |                                |                                                                                               |               |               |                     |                     |                         |  |              |
|                                | Revenue from Federal Sources   |                                                                                               |               |               |                     |                     |                         |  |              |
| 4300-0000                      | Title I-Low Income             | 320.00                                                                                        | 0.00          | 0.00          | 527,409.00          | 2,740,479.00        | 19.25                   |  |              |
| 4331-0000                      | Title I-School Improvement     | 0.00                                                                                          | 0.00          | 0.00          | 2,128.00            | 0.00                | 0.00                    |  |              |
| 4400-0000                      | Title IV-Safe & Drug Free Scho | 0.00                                                                                          | 0.00          | 0.00          | 5,549.00            | 192,747.00          | 2.88                    |  |              |
| 4600-0000                      | Special Ed-Preschool Flow Thro | 12,920.00                                                                                     | 0.00          | 0.00          | 32,488.00           | 102,605.00          | 31.66                   |  |              |
| 4620-0000                      | Special Ed-IDEA Flow Through   | 1,497,394.00                                                                                  | 0.00          | 0.00          | 1,992,782.00        | 4,363,666.00        | 45.67                   |  |              |
| 4745-0000                      | Perkins-III                    | 0.00                                                                                          | 0.00          | 0.00          | 22,642.00           | 122,689.00          | 18.45                   |  |              |
| 4909-0000                      | LIPLEPS-III                    | 14,256.00                                                                                     | 0.00          | 0.00          | 115,044.00          | 300,560.00          | 38.28                   |  |              |
| 4932-0000                      | Title II-Teacher Quality       | 166,900.00                                                                                    | 0.00          | 0.00          | 275,243.00          | 377,577.00          | 72.90                   |  |              |
| 4944-0000                      | McKinney-Vento Homeless        | 0.00                                                                                          | 0.00          | 0.00          | 4,579.00            | 0.00                | 0.00                    |  |              |
| 4988-0000                      | IDEA ARP PreK Grant            | 5,703.00                                                                                      | 0.00          | 0.00          | 18,397.00           | 0.00                | 0.00                    |  |              |
| 4989-0000                      | IDEA ARP Grant                 | 76,683.00                                                                                     | 0.00          | 0.00          | 233,252.00          | 0.00                | 0.00                    |  |              |
| 4990-0000                      | Early Childhood K-1st Jump Sta | 0.00                                                                                          | 0.00          | 0.00          | 24,127.00           | 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 |                                | 1,774,176.00                                                                                  | 0.00          | 0.00          | 3,253,640.00        | 9,551,284.00        | 34.06                   |  |              |
| Total Revenue                  |                                | 2,642,076.00                                                                                  | 0.00          | 0.00          | 4,403,953.00        | 12,988,448.00       | 33.91                   |  |              |
| EXPENSE                        |                                |                                                                                               |               |               |                     |                     |                         |  |              |
| 100                            | Expense                        |                                                                                               |               |               |                     |                     |                         |  |              |
|                                | Salaries                       |                                                                                               |               |               |                     |                     |                         |  |              |
| 112-0000                       | Certified Directors/Superviors | 3,869.74                                                                                      | 0.00          | 0.00          | 9,674.35            | 0.00                | 0.00                    |  |              |
| 113-0000                       | Certified Teachers             | 174,555.10                                                                                    | 0.00          | 0.00          | 434,928.29          | 2,549,858.00        | 17.06                   |  |              |
| 114-0000                       | Other Certified                | 20,980.36                                                                                     | 0.00          | 0.00          | 52,450.90           | 120,876.00          | 43.39                   |  |              |

# Income Statement

|              |                                |                                                                                               |               |               |                     |                     |                         |  |              |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|--|--------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 14 - Grant Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               |                     | USD                 | Fiscal Year 2024 Budget |  | Page 7<br>99 |
| Consolidated |                                | Grant Fund                                                                                    |               |               | Consolidated        |                     |                         |  |              |
| Account Nbr  | Description                    | Period Amount                                                                                 | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |  |              |
| 100          | Salaries                       |                                                                                               |               |               |                     |                     |                         |  |              |
| 116-0000     | Non-Certified Sec/Spec         | 8,836.11                                                                                      | 0.00          | 0.00          | 30,781.69           | 116,290.00          | 26.47                   |  |              |
| 117-0000     | Non-Certified Paras/Custodial  | 54,984.46                                                                                     | 0.00          | 0.00          | 120,835.14          | 564,994.00          | 21.39                   |  |              |
| 118-0000     | Other Non-Certified            | 84,852.63                                                                                     | 0.00          | 0.00          | 294,695.49          | 1,234,734.00        | 23.87                   |  |              |
| 132-0000     | 1.5 Overtime                   | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 310.00              | 0.00                    |  |              |
| 138-0000     | Subs-Grants                    | 810.00                                                                                        | 0.00          | 0.00          | 3,870.00            | 50,415.00           | 7.68                    |  |              |
| 148-0000     | Extra Pay-Non-Certified        | 0.00                                                                                          | 0.00          | 0.00          | 77,205.17           | 76,730.00           | 100.62                  |  |              |
| 149-0000     | Extra Pay-Certified            | 14,910.00                                                                                     | 0.00          | 0.00          | 270,115.00          | 771,263.00          | 35.02                   |  |              |
|              | Total Salaries                 | 363,798.40                                                                                    | 0.00          | 0.00          | 1,294,556.03        | 5,485,470.00        | 23.60                   |  |              |
| 200          | Employee Benefits              |                                                                                               |               |               |                     |                     |                         |  |              |
| 211-0000     | Teachers Retirement (TRS)      | 17,553.02                                                                                     | 0.00          | 0.00          | 45,141.91           | 171,994.00          | 26.25                   |  |              |
| 212-0000     | Municipal Retirement (IMRF)    | 0.00                                                                                          | 0.00          | 0.00          | 30,060.32           | 33,373.00           | 90.07                   |  |              |
| 213-0000     | Federal Insurance Contribution | 0.00                                                                                          | 0.00          | 0.00          | 27,935.79           | 29,724.00           | 93.98                   |  |              |
| 214-0000     | Medicare Only                  | 0.00                                                                                          | 0.00          | 0.00          | 21,158.81           | 20,912.00           | 101.18                  |  |              |
| 217-0000     | TRS Federal Contribution       | 10,639.54                                                                                     | 0.00          | 0.00          | 65,002.50           | 220,783.00          | 29.44                   |  |              |
| 218-0000     | THIS Fund Employer Contributio | 1,582.01                                                                                      | 0.00          | 0.00          | 5,526.47            | 21,751.00           | 25.41                   |  |              |
| 221-0000     | Life Insurance                 | 168.99                                                                                        | 0.00          | 0.00          | 467.64              | 2,103.00            | 22.24                   |  |              |
| 222-0000     | Medical Insurance              | 67,951.72                                                                                     | 0.00          | 0.00          | 172,341.53          | 671,725.00          | 25.66                   |  |              |
| 223-0000     | Dental Insurance               | 4,185.42                                                                                      | 0.00          | 0.00          | 10,482.00           | 45,079.00           | 23.25                   |  |              |
| 224-0000     | Vision Insurance               | 802.13                                                                                        | 0.00          | 0.00          | 2,047.82            | 9,064.00            | 22.59                   |  |              |
| 225-0000     | Disability Insurance           | 5.03                                                                                          | 0.00          | 0.00          | 12.89               | 0.00                | 0.00                    |  |              |
| 226-0000     | HRA/HSA Board Contributions    | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 2,375.00            | 0.00                    |  |              |
|              | Total Employee Benefits        | 102,887.86                                                                                    | 0.00          | 0.00          | 380,177.68          | 1,228,883.00        | 30.94                   |  |              |
| 300          | Purchased Services             |                                                                                               |               |               |                     |                     |                         |  |              |
| 312-0000     | Staff Development-On Site      | 48,955.00                                                                                     | 0.00          | 0.00          | 128,743.00          | 156,991.00          | 82.01                   |  |              |
| 313-0000     | Staff Development              | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 6,417.00            | 0.00                    |  |              |
| 314-0000     | Professional Services-Instruct | 3,523.36                                                                                      | 0.00          | 0.00          | 1,148,153.30        | 4,039,410.00        | 28.42                   |  |              |
| 315-0000     | Food-Contracted                | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 62,045.00           | 0.00                    |  |              |
| 319-0000     | Other Professional & Technical | 15,473.49                                                                                     | 0.00          | 0.00          | 185,785.99          | 179,307.00          | 103.61                  |  |              |
| 322-0000     | Cleaning Services              | 792.00                                                                                        | 0.00          | 0.00          | 792.00              | 0.00                | 0.00                    |  |              |
| 323-0000     | Repair & Maintenance           | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 3,942.00            | 0.00                    |  |              |
| 327-0000     | Computer Maintenance           | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 504.00              | 0.00                    |  |              |
| 331-0000     | Pupil Transportation-General   | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 2,295.00            | 0.00                    |  |              |
| 333-0000     | District Travel                | 550.18                                                                                        | 0.00          | 0.00          | 3,838.53            | 27,032.00           | 14.20                   |  |              |
| 334-0000     | Professional Meetings          | 12,102.00                                                                                     | 0.00          | 0.00          | 77,535.15           | 112,401.00          | 68.98                   |  |              |
| 336-0000     | Pupil Transportation-Field Tri | 0.00                                                                                          | 0.00          | 0.00          | 3,007.50            | 72,877.00           | 4.13                    |  |              |
| 341-0000     | Postage & Shipping Charges     | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 18.00               | 0.00                    |  |              |
| 361-0000     | Printing & Binding             | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 840.00              | 0.00                    |  |              |
| 392-0000     | License & Registrations        | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 2,091.00            | 0.00                    |  |              |
| 397-0000     | Software Licensing             | 45,009.00                                                                                     | 0.00          | 0.00          | 372,021.42          | 367,402.00          | 101.26                  |  |              |
| 399-0000     | Other Purchased Services       | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 19,154.00           | 0.00                    |  |              |
|              | Total Purchased Services       | 126,405.03                                                                                    | 0.00          | 0.00          | 1,919,876.89        | 5,052,726.00        | 38.00                   |  |              |
| 400          | Supplies & Materials           |                                                                                               |               |               |                     |                     |                         |  |              |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 14 - Grant Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     | Fiscal Year 2024    | Budget        | 99 | Page 8 |
|--------------|--------------------------------|-----------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|----|--------|
| 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           |                                                                                               |               |               |                     |                     |               |    |        |
| 411-0000     | Supplies-General               | 66,994.78                                                                                     | 0.00          | 0.00          | 99,502.75           | 383,744.00          | 25.93         |    |        |
| 412-0000     | Supplies-Testing Materials     | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 1,765.00            | 0.00          |    |        |
| 415-0000     | Supplies-Computer              | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 10,325.00           | 0.00          |    |        |
| 422-0000     | Textbooks-Consumables          | 11,673.00                                                                                     | 0.00          | 0.00          | 18,649.77           | 62,915.00           | 29.64         |    |        |
| 424-0000     | Textbooks-Suppl/Innovation Mat | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 20,338.00           | 0.00          |    |        |
| 431-0000     | Library Books                  | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 15,892.00           | 0.00          |    |        |
| 472-0000     | Instructional Software         | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 1,890.00            | 0.00          |    |        |
| 481-0000     | Equipment < \$500              | 6,760.36                                                                                      | 0.00          | 0.00          | 24,465.50           | 39,628.00           | 61.74         |    |        |
| 484-0000     | Computer Related Equip < \$500 | 0.00                                                                                          | 0.00          | 0.00          | 0.00                | 20,040.00           | 0.00          |    |        |
|              | Total Supplies & Materials     | 85,428.14                                                                                     | 0.00          | 0.00          | 142,618.02          | 556,537.00          | 25.63         |    |        |
| 500          | Capital Outlay                 |                                                                                               |               |               |                     |                     |               |    |        |
| 531-0000     | Improvements Other than Buildi | 0.00                                                                                          | 0.00          | 0.00          | 214,828.01          | 2,500.00            | 8593.12       |    |        |
| 541-0000     | Equipment                      | 0.00                                                                                          | 0.00          | 0.00          | 6,174.99            | 119,944.00          | 5.15          |    |        |
|              | Total Capital Outlay           | 0.00                                                                                          | 0.00          | 0.00          | 221,003.00          | 122,444.00          | 180.49        |    |        |
| 600          | Other Objects                  |                                                                                               |               |               |                     |                     |               |    |        |
| 641-0000     | Dues & Fees                    | 28,859.68                                                                                     | 0.00          | 0.00          | 30,259.68           | 54,146.00           | 55.89         |    |        |
|              | Total Other Objects            | 28,859.68                                                                                     | 0.00          | 0.00          | 30,259.68           | 54,146.00           | 55.89         |    |        |
| 900          | System Accounts                |                                                                                               |               |               |                     |                     |               |    |        |
| 750          | Capital Outlay - Capitalized   |                                                                                               |               |               |                     |                     |               |    |        |
| 751-0000     | Equipment < \$5000             | 31,046.97                                                                                     | 0.00          | 0.00          | 83,311.35           | 388,770.00          | 21.43         |    |        |
| 755-0000     | Computer Equipment < \$5000    | 33,835.50                                                                                     | 0.00          | 0.00          | 49,366.06           | 99,472.00           | 49.63         |    |        |
|              | Total Capital Outlay - Capita  | 64,882.47                                                                                     | 0.00          | 0.00          | 132,677.41          | 488,242.00          | 27.17         |    |        |
|              | Total System Accounts          | 64,882.47                                                                                     | 0.00          | 0.00          | 132,677.41          | 488,242.00          | 27.17         |    |        |
|              | Total Expense                  | 772,261.58                                                                                    | 0.00          | 0.00          | 4,121,168.71        | 12,988,448.00       | 31.73         |    |        |
|              | Total Net Change in Fund Balan | 1,869,814.42                                                                                  | 0.00          | 0.00          | 282,784.29          | 0.00                | 0.00          |    |        |



# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 19 - Covid 19 Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Fiscal Year 2024 Budget | 99 | Page 9 |
|--------------|--------------------------------|--------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|----|--------|
| Consolidated |                                | Covid 19 Fund                                                                                    | Consolidated  |               |                     |                     |                         |    |        |
| Account Nbr  | Description                    | Period Amount                                                                                    | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |    |        |
| REVENUE      | Revenue                        |                                                                                                  |               |               |                     |                     |                         |    |        |
| FEDERAL      | Revenue from Federal Sources   |                                                                                                  |               |               |                     |                     |                         |    |        |
| 4942-0000    | ESSER II                       | 3,003,487.00                                                                                     | 0.00          | 0.00          | 4,821,881.00        | 3,172,418.00        | 151.99                  |    |        |
| 4943-0000    | ESSER III                      | 0.00                                                                                             | 0.00          | 0.00          | 776,485.00          | 5,022,446.00        | 15.46                   |    |        |
| 4987-0000    | District-Led High Impact Tutor | 10,815.00                                                                                        | 0.00          | 0.00          | 71,211.00           | 0.00                | 0.00                    |    |        |
|              | Total Revenue from Federal Sou | 3,014,302.00                                                                                     | 0.00          | 0.00          | 5,669,577.00        | 8,194,864.00        | 69.18                   |    |        |
|              | Total Revenue                  | 3,014,302.00                                                                                     | 0.00          | 0.00          | 5,669,577.00        | 8,194,864.00        | 69.18                   |    |        |
| EXPENSE      | Expense                        |                                                                                                  |               |               |                     |                     |                         |    |        |
| 100          | Salaries                       |                                                                                                  |               |               |                     |                     |                         |    |        |
| 112-0000     | Certified Directors/Superviors | 9,867.62                                                                                         | 0.00          | 0.00          | 24,669.05           | 128,283.00          | 19.23                   |    |        |
| 113-0000     | Certified Teachers             | 154,922.22                                                                                       | 0.00          | 0.00          | 391,987.16          | 2,045,293.00        | 19.17                   |    |        |
| 114-0000     | Other Certified                | 14,427.62                                                                                        | 0.00          | 0.00          | 36,069.05           | 0.00                | 0.00                    |    |        |
| 115-0000     | Non-Certified Supervision/Head | 5,748.32                                                                                         | 0.00          | 0.00          | 11,487.70           | 74,902.00           | 15.34                   |    |        |
| 117-0000     | Non-Certified Paras/Custodial  | 25,456.06                                                                                        | 0.00          | 0.00          | 39,965.54           | 349,546.00          | 11.43                   |    |        |
| 118-0000     | Other Non-Certified            | 8,457.72                                                                                         | 0.00          | 0.00          | 15,617.48           | 187,563.00          | 8.33                    |    |        |
| 132-0000     | 1.5 Overtime                   | 0.00                                                                                             | 0.00          | 0.00          | 34.17               | 0.00                | 0.00                    |    |        |
| 148-0000     | Extra Pay-Non-Certified        | 0.00                                                                                             | 0.00          | 0.00          | 27,753.61           | 0.00                | 0.00                    |    |        |
| 149-0000     | Extra Pay-Certified            | 6,600.00                                                                                         | 0.00          | 0.00          | 137,775.00          | 633,709.00          | 21.74                   |    |        |
|              | Total Salaries                 | 225,479.56                                                                                       | 0.00          | 0.00          | 685,358.76          | 3,419,296.00        | 20.04                   |    |        |
| 200          | Employee Benefits              |                                                                                                  |               |               |                     |                     |                         |    |        |
| 211-0000     | Teachers Retirement (TRS)      | 15,848.54                                                                                        | 0.00          | 0.00          | 39,843.61           | 272,848.00          | 14.60                   |    |        |
| 212-0000     | Municipal Retirement (IMRF)    | 0.00                                                                                             | 0.00          | 0.00          | 0.00                | 25,678.00           | 0.00                    |    |        |
| 213-0000     | Federal Insurance Contribution | 0.00                                                                                             | 0.00          | 0.00          | 0.00                | 16,014.00           | 0.00                    |    |        |
| 214-0000     | Medicare Only                  | 0.00                                                                                             | 0.00          | 0.00          | 13.92               | 37,173.00           | .04                     |    |        |
| 217-0000     | TRS Federal Contribution       | 20,106.19                                                                                        | 0.00          | 0.00          | 62,209.08           | 0.00                | 0.00                    |    |        |
| 218-0000     | THIS Fund Employer Contributio | 1,438.78                                                                                         | 0.00          | 0.00          | 4,357.63            | 0.00                | 0.00                    |    |        |
| 221-0000     | Life Insurance                 | 88.98                                                                                            | 0.00          | 0.00          | 206.50              | 0.00                | 0.00                    |    |        |
| 222-0000     | Medical Insurance              | 31,527.59                                                                                        | 0.00          | 0.00          | 63,782.95           | 529,847.00          | 12.04                   |    |        |
| 223-0000     | Dental Insurance               | 1,300.62                                                                                         | 0.00          | 0.00          | 2,615.70            | 0.00                | 0.00                    |    |        |
| 224-0000     | Vision Insurance               | 219.82                                                                                           | 0.00          | 0.00          | 442.62              | 0.00                | 0.00                    |    |        |
| 225-0000     | Disability Insurance           | 13.32                                                                                            | 0.00          | 0.00          | 33.30               | 0.00                | 0.00                    |    |        |
|              | Total Employee Benefits        | 70,543.84                                                                                        | 0.00          | 0.00          | 173,505.31          | 881,560.00          | 19.68                   |    |        |
| 300          | Purchased Services             |                                                                                                  |               |               |                     |                     |                         |    |        |
| 314-0000     | Professional Services-Instruct | 0.00                                                                                             | 0.00          | 0.00          | 1,302.90            | 0.00                | 0.00                    |    |        |
| 319-0000     | Other Professional & Technical | 10,500.00                                                                                        | 0.00          | 0.00          | 169,870.49          | 339,752.00          | 50.00                   |    |        |
| 325-0000     | Rentals                        | 0.00                                                                                             | 0.00          | 0.00          | 1,535.62            | 0.00                | 0.00                    |    |        |
| 336-0000     | Pupil Transportation-Field Tri | 0.00                                                                                             | 0.00          | 0.00          | 0.00                | 150,000.00          | 0.00                    |    |        |
| 397-0000     | Software Licensing             | 80,527.50                                                                                        | 0.00          | 0.00          | 80,527.50           | 155,588.00          | 51.76                   |    |        |

Income Statement

|              |                                |                                                                                                  |               |               |                     |                     |               |
|--------------|--------------------------------|--------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 19 - Covid 19 Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Page 10       |
|              |                                |                                                                                                  |               |               | Fiscal Year 2024    | Budget              | 99            |
| Consolidated |                                | Covid 19 Fund                                                                                    |               | Consolidated  |                     |                     |               |
| Account Nbr  | Description                    | Period Amount                                                                                    | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |
| 300          | Purchased Services             |                                                                                                  |               |               |                     |                     |               |
|              | Total Purchased Services       | 91,027.50                                                                                        | 0.00          | 0.00          | 253,236.51          | 645,340.00          | 39.24         |
| 400          | Supplies & Materials           |                                                                                                  |               |               |                     |                     |               |
| 411-0000     | Supplies-General               | 0.00                                                                                             | 0.00          | 0.00          | 2,817.98-           | 25,000.00           | 11.27-        |
| 422-0000     | Textbooks-Consumables          | 0.00                                                                                             | 0.00          | 0.00          | 0.00                | 3,223,668.00        | 0.00          |
| 424-0000     | Textbooks-Suppl/Innovation Mat | 315.00                                                                                           | 0.00          | 0.00          | 5,712,251.73        | 0.00                | 0.00          |
|              | Total Supplies & Materials     | 315.00                                                                                           | 0.00          | 0.00          | 5,709,433.75        | 3,248,668.00        | 175.75        |
|              | Total Expense                  | 387,365.90                                                                                       | 0.00          | 0.00          | 6,821,534.33        | 8,194,864.00        | 83.24         |
|              | Total Net Change in Fund Balan | 2,626,936.10                                                                                     | 0.00          | 0.00          | 1,151,957.33-       | 0.00                | 0.00          |

# Income Statement

|                                |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
|--------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|--|---------------|
| GL293                          | Date 11/27/23<br>Time 15:58    | Company 20 - Operations & Maintenance Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 |               |               |                     | USD                 | Fiscal Year 2024 Budget |  | Page 11<br>99 |
| Consolidated                   |                                | Operations & Maintenance Fund                                                                                    |               |               | Consolidated        |                     |                         |  |               |
| Account Nbr                    | Description                    | Period Amount                                                                                                    | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |  |               |
| REVENUE                        |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
| LOCAL                          |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Revenue                        |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Revenue from Local Sources     |                                                                                                                  |               |               |                     |                     |                         |  |               |
| 1111-0000                      | CUR YR General Levy            | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 17,611,291.00       | 0.00                    |  |               |
| 1112-0000                      | First PR YR General Levy       | 2,688,513.29                                                                                                     | 0.00          | 0.00          | 16,149,051.54       | 17,070,451.00       | 94.60                   |  |               |
| 1390-0000                      | Transition Fees                | 181,984.00                                                                                                       | 0.00          | 0.00          | 385,806.08          | 340,051.00          | 113.46                  |  |               |
| 1511-0000                      | Interest on Investments        | 22,969.20                                                                                                        | 0.00          | 0.00          | 160,927.53          | 429,460.00          | 37.47                   |  |               |
| 1791-0000                      | Parking Permits                | 5,578.90                                                                                                         | 0.00          | 0.00          | 106,505.85          | 162,156.00          | 65.68                   |  |               |
| 1910-0000                      | Building Rental                | 3,050.00                                                                                                         | 0.00          | 0.00          | 17,660.00           | 69,244.00           | 25.50                   |  |               |
| 1951-0000                      | Refund of PR YRs' Expenditiure | 0.00                                                                                                             | 0.00          | 0.00          | 212.55              | 1,613.00            | 13.18                   |  |               |
| 1997-0000                      | Revenue From Sale of Assets    | 59,811.00                                                                                                        | 0.00          | 0.00          | 59,811.00           | 89,796.00           | 66.61                   |  |               |
| 1999-0000                      | Other Revenue-General          | 48,547.65                                                                                                        | 0.00          | 0.00          | 37,581.99-          | 340,000.00          | 11.05-                  |  |               |
| Total Revenue from Local Sourc |                                | 3,010,454.04                                                                                                     | 0.00          | 0.00          | 16,842,392.56       | 36,114,062.00       | 46.64                   |  |               |
| Total Revenue                  |                                | 3,010,454.04                                                                                                     | 0.00          | 0.00          | 16,842,392.56       | 36,114,062.00       | 46.64                   |  |               |
| EXPENSE                        |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
| 100                            |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Expense                        |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Salaries                       |                                                                                                                  |               |               |                     |                     |                         |  |               |
| 115-0000                       | Non-Certified Supervision/Head | 161,602.04                                                                                                       | 0.00          | 0.00          | 595,139.26          | 1,783,440.00        | 33.37                   |  |               |
| 116-0000                       | Non-Certified Sec/Spec         | 7,240.70                                                                                                         | 0.00          | 0.00          | 15,725.69           | 98,433.00           | 15.98                   |  |               |
| 117-0000                       | Non-Certified Paras/Custodial  | 485,420.28                                                                                                       | 0.00          | 0.00          | 1,686,937.56        | 6,188,937.00        | 27.26                   |  |               |
| 118-0000                       | Other Non-Certified            | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 42,626.00           | 0.00                    |  |               |
| 119-0000                       | Other                          | 11,451.01                                                                                                        | 0.00          | 0.00          | 49,866.76           | 0.00                | 0.00                    |  |               |
| 132-0000                       | 1.5 Overtime                   | 22,981.19                                                                                                        | 0.00          | 0.00          | 112,501.62          | 148,937.00          | 75.54                   |  |               |
| 133-0000                       | 2.0 Overtime                   | 4,545.16                                                                                                         | 0.00          | 0.00          | 35,871.04           | 146,619.00          | 24.47                   |  |               |
| 161-0000                       | Mileage Stipend                | 207.70                                                                                                           | 0.00          | 0.00          | 830.70              | 0.00                | 0.00                    |  |               |
| Total Salaries                 |                                | 693,448.08                                                                                                       | 0.00          | 0.00          | 2,496,872.63        | 8,408,992.00        | 29.69                   |  |               |
| 200                            |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Employee Benefits              |                                                                                                                  |               |               |                     |                     |                         |  |               |
| 221-0000                       | Life Insurance                 | 414.82                                                                                                           | 0.00          | 0.00          | 1,641.86            | 166,555.00          | .99                     |  |               |
| 222-0000                       | Medical Insurance              | 129,102.28                                                                                                       | 0.00          | 0.00          | 479,172.63          | 1,314,601.00        | 36.45                   |  |               |
| 223-0000                       | Dental Insurance               | 6,040.24                                                                                                         | 0.00          | 0.00          | 23,660.95           | 268,696.00          | 8.81                    |  |               |
| 224-0000                       | Vision Insurance               | 1,198.36                                                                                                         | 0.00          | 0.00          | 4,781.74            | 240,427.00          | 1.99                    |  |               |
| 225-0000                       | Disability Insurance           | 37.72                                                                                                            | 0.00          | 0.00          | 149.04              | 490.00              | 30.42                   |  |               |
| 237-0000                       | Admin Cash-in-Lieu             | 150.00                                                                                                           | 0.00          | 0.00          | 600.00              | 0.00                | 0.00                    |  |               |
| Total Employee Benefits        |                                | 136,943.42                                                                                                       | 0.00          | 0.00          | 510,006.22          | 1,990,769.00        | 25.62                   |  |               |
| 300                            |                                |                                                                                                                  |               |               |                     |                     |                         |  |               |
|                                | Purchased Services             |                                                                                                                  |               |               |                     |                     |                         |  |               |
| 313-0000                       | Staff Development              | 2,725.00                                                                                                         | 0.00          | 0.00          | 2,725.00            | 5,408.00            | 50.39                   |  |               |
| 315-0000                       | Food-Contracted                | 750.13                                                                                                           | 0.00          | 0.00          | 2,223.97            | 5,408.00            | 41.12                   |  |               |
| 319-0000                       | Other Professional & Technical | 59,818.63                                                                                                        | 0.00          | 0.00          | 184,496.83          | 367,212.00          | 50.24                   |  |               |
| 321-0000                       | Sanitation Services            | 24,237.89                                                                                                        | 0.00          | 0.00          | 49,882.68           | 73,606.00           | 67.77                   |  |               |
| 322-0000                       | Cleaning Services              | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 30,042.00           | 0.00                    |  |               |
| 323-0000                       | Repair & Maintenance           | 61,276.69                                                                                                        | 0.00          | 0.00          | 169,350.92          | 548,159.00          | 30.89                   |  |               |

# Income Statement

|              |                                |                                                |               |               |                     |                     |               |
|--------------|--------------------------------|------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 20 - Operations & Maintenance Fund USD |               |               |                     | Page 12             |               |
|              |                                | Income Statement                               |               |               |                     |                     |               |
|              |                                | For Period 4 Through 4 Ending October 31, 2023 |               |               |                     | Fiscal Year 2024    | Budget 99     |
| Consolidated |                                | Operations & Maintenance Fund                  |               |               | Consolidated        |                     |               |
| Account Nbr  | Description                    | Period Amount                                  | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |
| 300          | Purchased Services             |                                                |               |               |                     |                     |               |
| 325-0000     | Rentals                        | 29,970.00                                      | 0.00          | 0.00          | 209,094.74          | 588,542.00          | 35.53         |
| 326-0000     | Alarm System Services          | 31,309.40                                      | 0.00          | 0.00          | 40,839.69           | 108,160.00          | 37.76         |
| 333-0000     | District Travel                | 871.22                                         | 0.00          | 0.00          | 1,335.16            | 0.00                | 0.00          |
| 334-0000     | Professional Meetings          | 0.00                                           | 0.00          | 0.00          | 4,249.00            | 0.00                | 0.00          |
| 341-0000     | Postage & Shipping Charges     | 5.86                                           | 0.00          | 0.00          | 5.86                | 0.00                | 0.00          |
| 347-0000     | Telephone-Cellular             | 214.95                                         | 0.00          | 0.00          | 859.80              | 1,000.00            | 85.98         |
| 363-0000     | Repair & Maint-Equip Elec      | 6,424.77                                       | 0.00          | 0.00          | 12,513.77           | 21,632.00           | 57.85         |
| 364-0000     | Repair & Maint-Finishing Matl  | 11,113.67                                      | 0.00          | 0.00          | 13,541.11           | 76,080.00           | 17.80         |
| 365-0000     | Repair & Maint-Plumbing        | 460.04                                         | 0.00          | 0.00          | 2,496.04            | 331,573.00          | .75           |
| 366-0000     | Repair & Maint-Roofing         | 0.00                                           | 0.00          | 0.00          | 24,640.75           | 82,202.00           | 29.98         |
| 367-0000     | Repair & Maint-HVAC            | 68,831.11                                      | 0.00          | 0.00          | 73,733.59           | 386,131.00          | 19.10         |
| 368-0000     | Repair & Maint-Snowplowing     | 0.00                                           | 0.00          | 0.00          | 0.00                | 648,960.00          | 0.00          |
| 369-0000     | Repair & Maint-Athletic Fields | 72.07                                          | 0.00          | 0.00          | 72.07               | 0.00                | 0.00          |
| 371-0000     | Water/Sewer Services           | 39,785.35                                      | 0.00          | 0.00          | 125,095.57          | 505,025.00          | 24.77         |
| 385-0000     | Unemployment Insurance         | 0.00                                           | 0.00          | 0.00          | 0.00                | 7,571.00            | 0.00          |
| 392-0000     | License & Registrations        | 0.00                                           | 0.00          | 0.00          | 0.00                | 1,731.00            | 0.00          |
| 397-0000     | Software Licensing             | 0.00                                           | 0.00          | 0.00          | 5,400.00            | 76,917.00           | 7.02          |
| 399-0000     | Other Purchased Services       | 0.00                                           | 0.00          | 0.00          | 0.00                | 248,144.00          | 0.00          |
|              | Total Purchased Services       | 337,866.78                                     | 0.00          | 0.00          | 922,556.55          | 4,113,503.00        | 22.43         |
| 400          | Supplies & Materials           |                                                |               |               |                     |                     |               |
| 411-0000     | Supplies-General               | 90,025.25                                      | 0.00          | 0.00          | 366,122.36          | 1,138,339.00        | 32.16         |
| 415-0000     | Supplies-Computer              | 599.98                                         | 0.00          | 0.00          | 688.98              | 10,500.00           | 6.56          |
| 416-0000     | Supplies-Athletic Fields       | 3,076.97                                       | 0.00          | 0.00          | 16,757.98           | 0.00                | 0.00          |
| 417-0000     | Supplies-Uniform               | 7,596.40                                       | 0.00          | 0.00          | 13,102.71           | 46,509.00           | 28.17         |
| 418-0000     | Supplies-B&G Schools           | 0.00                                           | 0.00          | 0.00          | 0.00                | 75,712.00           | 0.00          |
| 464-0000     | Gasoline                       | 27,014.05                                      | 0.00          | 0.00          | 27,943.72           | 39,856.00           | 70.11         |
| 465-0000     | Natural Gas                    | 383.88                                         | 0.00          | 0.00          | 108,888.73          | 783,650.00          | 13.90         |
| 466-0000     | Electricity                    | 442,586.89                                     | 0.00          | 0.00          | 969,676.61          | 2,283,229.00        | 42.47         |
| 481-0000     | Equipment < \$500              | 8,799.23                                       | 0.00          | 0.00          | 22,757.03           | 86,622.00           | 26.27         |
| 482-0000     | Parts-Transportation           | 0.00                                           | 0.00          | 0.00          | 0.00                | 3,000.00            | 0.00          |
| 484-0000     | Computer Related Equip < \$500 | 0.00                                           | 0.00          | 0.00          | 0.00                | 21,632.00           | 0.00          |
| 485-0000     | Supplies - Air Filters         | 0.00                                           | 0.00          | 0.00          | 12,503.51           | 56,351.00           | 22.19         |
| 486-0000     | Supplies - Mop Heads Towels Ma | 0.00                                           | 0.00          | 0.00          | 0.00                | 180,661.00          | 0.00          |
| 491-0000     | Mat & Sup-Shipping             | 0.00                                           | 0.00          | 0.00          | 6.10                | 0.00                | 0.00          |
| 493-0000     | Supplies-Equip Elec            | 8,848.72                                       | 0.00          | 0.00          | 19,191.19           | 115,000.00          | 16.69         |
| 494-0000     | Supplies-Finishing Matl        | 12,154.42                                      | 0.00          | 0.00          | 57,633.69           | 274,186.00          | 21.02         |
| 495-0000     | Supplies-Plumbing              | 3,831.36                                       | 0.00          | 0.00          | 45,078.12           | 80,038.00           | 56.32         |
| 496-0000     | Supplies-Roofing               | 0.00                                           | 0.00          | 0.00          | 0.00                | 12,979.00           | 0.00          |
| 497-0000     | Supplies-HVAC                  | 41,464.66                                      | 0.00          | 0.00          | 90,550.92           | 324,480.00          | 27.91         |
| 498-0000     | Supplies-Bagged Salt           | 0.00                                           | 0.00          | 0.00          | 0.00                | 32,448.00           | 0.00          |
| 499-0000     | Supplies-Bulk Salt             | 0.00                                           | 0.00          | 0.00          | 0.00                | 48,672.00           | 0.00          |
|              | Total Supplies & Materials     | 646,381.81                                     | 0.00          | 0.00          | 1,750,889.45        | 5,613,864.00        | 31.19         |
| 500          | Capital Outlay                 |                                                |               |               |                     |                     |               |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 20 - Operations & Maintenance Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     | Fiscal Year 2024 Budget | 99            | Page 13 |
|--------------|--------------------------------|------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|-------------------------|---------------|---------|
| 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                 |                                                                                                                  |               |               |                     |                         |               |         |
| 521-0000     | Buildings                      | 1,878.49                                                                                                         | 0.00          | 0.00          | 195,133.94          | 330,000.00              | 59.13         |         |
| 541-0000     | Equipment                      | 5,118.51                                                                                                         | 0.00          | 0.00          | 36,211.59           | 782,850.00              | 4.63          |         |
| 545-0000     | Computer Equipment > \$5000    | 29,849.10                                                                                                        | 0.00          | 0.00          | 29,849.10           | 55,000.00               | 54.27         |         |
|              | Total Capital Outlay           | 36,846.10                                                                                                        | 0.00          | 0.00          | 261,194.63          | 1,167,850.00            | 22.37         |         |
| 600          | Other Objects                  |                                                                                                                  |               |               |                     |                         |               |         |
| 641-0000     | Dues & Fees                    | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 9,000.00                | 0.00          |         |
| 661-0000     | Transfers                      | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 2,489,420.00            | 0.00          |         |
|              | Total Other Objects            | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 2,498,420.00            | 0.00          |         |
| 700          | Transfers                      |                                                                                                                  |               |               |                     |                         |               |         |
| 703-0000     | Transfer Fund Balance          | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 12,000,000.00           | 0.00          |         |
|              | Total Transfers                | 0.00                                                                                                             | 0.00          | 0.00          | 0.00                | 12,000,000.00           | 0.00          |         |
| 900          | System Accounts                |                                                                                                                  |               |               |                     |                         |               |         |
| 750          | Capital Outlay - Capitalized   |                                                                                                                  |               |               |                     |                         |               |         |
| 751-0000     | Equipment < \$5000             | 31,046.62                                                                                                        | 0.00          | 0.00          | 95,678.91           | 251,027.00              | 38.11         |         |
| 755-0000     | Computer Equipment < \$5000    | 3,875.50                                                                                                         | 0.00          | 0.00          | 3,875.50            | 0.00                    | 0.00          |         |
|              | Total Capital Outlay - Capita  | 34,922.12                                                                                                        | 0.00          | 0.00          | 99,554.41           | 251,027.00              | 39.66         |         |
|              | Total System Accounts          | 34,922.12                                                                                                        | 0.00          | 0.00          | 99,554.41           | 251,027.00              | 39.66         |         |
|              | Total Expense                  | 1,886,408.31                                                                                                     | 0.00          | 0.00          | 6,041,073.89        | 36,044,425.00           | 16.76         |         |
|              | Total Net Change in Fund Balan | 1,124,045.73                                                                                                     | 0.00          | 0.00          | 10,801,318.67       | 69,637.00               | 0.00          |         |
|              | Large Percent of Budget        |                                                                                                                  |               | 0.00          |                     |                         | 15510.89      |         |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 30 - Bond & Interest Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Fiscal Year 2024 Budget | Page 14<br>99 |
|--------------|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|-------------------------|---------------|
| Consolidated |                                | Bond & Interest Fund                                                                                    | Consolidated  |               |                     |                     |                         |               |
| Account Nbr  | Description                    | Period Amount                                                                                           | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget           |               |
| REVENUE      | Revenue                        |                                                                                                         |               |               |                     |                     |                         |               |
| LOCAL        | Revenue from Local Sources     |                                                                                                         |               |               |                     |                     |                         |               |
| 1111-0000    | CUR YR General Levy            | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 10,215,014.00       | 0.00                    |               |
| 1112-0000    | First PR YR General Levy       | 1,953,561.85                                                                                            | 0.00          | 0.00          | 11,716,057.78       | 12,520,742.00       | 93.57                   |               |
| 1511-0000    | Interest on Investments        | 110,965.28                                                                                              | 0.00          | 0.00          | 312,657.64          | 16,500.00           | 1894.89                 |               |
|              | Total Revenue from Local Sourc | 2,064,527.13                                                                                            | 0.00          | 0.00          | 12,028,715.42       | 22,752,256.00       | 52.87                   |               |
| OTHER SOURCE | Other Financing Sources        |                                                                                                         |               |               |                     |                     |                         |               |
| 7992-0000    | Other Source of Funds          | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 2,489,420.00        | 0.00                    |               |
|              | Total Other Financing Sources  | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 2,489,420.00        | 0.00                    |               |
|              | Total Revenue                  | 2,064,527.13                                                                                            | 0.00          | 0.00          | 12,028,715.42       | 25,241,676.00       | 47.65                   |               |
| EXPENSE      | Expense                        |                                                                                                         |               |               |                     |                     |                         |               |
| 300          | Purchased Services             |                                                                                                         |               |               |                     |                     |                         |               |
| 319-0000     | Other Professional & Technical | 451.75                                                                                                  | 0.00          | 0.00          | 1,203.50            | 20,000.00           | 6.02                    |               |
|              | Total Purchased Services       | 451.75                                                                                                  | 0.00          | 0.00          | 1,203.50            | 20,000.00           | 6.02                    |               |
| 600          | Other Objects                  |                                                                                                         |               |               |                     |                     |                         |               |
| 611-0000     | Redemption of Principle        | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 17,440,000.00       | 0.00                    |               |
| 621-0000     | Interest                       | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 7,889,313.00        | 0.00                    |               |
|              | Total Other Objects            | 0.00                                                                                                    | 0.00          | 0.00          | 0.00                | 25,329,313.00       | 0.00                    |               |
|              | Total Expense                  | 451.75                                                                                                  | 0.00          | 0.00          | 1,203.50            | 25,349,313.00       | 0.00                    |               |
|              | Total Net Change in Fund Balan | 2,064,075.38                                                                                            | 0.00          | 0.00          | 12,027,511.92       | 107,637.00-         | 0.00                    |               |
|              | Large Percent of Budget        |                                                                                                         |               | 0.00          |                     |                     | 11174.14-               |               |

# Income Statement

| GL293          | Date 11/27/23<br>Time 15:58    | Company 40 - Transportation Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     | Fiscal Year 2024    | Budget        | Page 15<br>99 |
|----------------|--------------------------------|--------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|---------------|
| Consolidated   |                                | Transportation Fund                                                                                    | Consolidated  |               |                     |                     |               |               |
| Account Nbr    | Description                    | Period Amount                                                                                          | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |               |
| <b>REVENUE</b> |                                |                                                                                                        |               |               |                     |                     |               |               |
| LOCAL          | Revenue from Local Sources     |                                                                                                        |               |               |                     |                     |               |               |
| 1111-0000      | CUR YR General Levy            | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 5,525,763.00        | 0.00          |               |
| 1112-0000      | First PR YR General Levy       | 811,140.09                                                                                             | 0.00          | 0.00          | 4,874,683.16        | 5,206,714.00        | 93.62         |               |
| 1511-0000      | Interest on Investments        | 24,357.25                                                                                              | 0.00          | 0.00          | 98,331.06           | 256,700.00          | 38.31         |               |
| 1994-0000      | Field Trips                    | 8,936.50                                                                                               | 0.00          | 0.00          | 39,710.25           | 206,000.00          | 19.28         |               |
|                | Total Revenue from Local Sourc | 844,433.84                                                                                             | 0.00          | 0.00          | 5,012,724.47        | 11,195,177.00       | 44.78         |               |
| <b>STATE</b>   |                                |                                                                                                        |               |               |                     |                     |               |               |
|                | Revenue from State Sources     |                                                                                                        |               |               |                     |                     |               |               |
| 3500-0000      | Transportation-Regular         | 1,057,368.63                                                                                           | 0.00          | 0.00          | 2,171,244.37        | 3,704,597.00        | 58.61         |               |
| 3510-0000      | Transportation-Special Ed      | 1,193,854.86                                                                                           | 0.00          | 0.00          | 2,522,716.58        | 5,413,196.00        | 46.60         |               |
|                | Total Revenue from State Sourc | 2,251,223.49                                                                                           | 0.00          | 0.00          | 4,693,960.95        | 9,117,793.00        | 51.48         |               |
|                | Total Revenue                  | 3,095,657.33                                                                                           | 0.00          | 0.00          | 9,706,685.42        | 20,312,970.00       | 47.79         |               |
| <b>EXPENSE</b> |                                |                                                                                                        |               |               |                     |                     |               |               |
| 100            | Expense Salaries               |                                                                                                        |               |               |                     |                     |               |               |
| 115-0000       | Non-Certified Supervision/Head | 8,937.84                                                                                               | 0.00          | 0.00          | 35,751.36           | 116,192.00          | 30.77         |               |
| 116-0000       | Non-Certified Sec/Spec         | 3,377.98                                                                                               | 0.00          | 0.00          | 11,822.83           | 44,082.00           | 26.82         |               |
| 132-0000       | 1.5 Overtime                   | 7.92                                                                                                   | 0.00          | 0.00          | 63.34               | 0.00                | 0.00          |               |
| 148-0000       | Extra Pay-Non-Certified        | 488.65                                                                                                 | 0.00          | 0.00          | 1,100.10            | 0.00                | 0.00          |               |
| 149-0000       | Extra Pay-Certified            | 49,925.00                                                                                              | 0.00          | 0.00          | 91,812.50           | 0.00                | 0.00          |               |
| 161-0000       | Mileage Stipend                | 207.70                                                                                                 | 0.00          | 0.00          | 830.70              | 0.00                | 0.00          |               |
|                | Total Salaries                 | 62,945.09                                                                                              | 0.00          | 0.00          | 141,380.83          | 160,274.00          | 88.21         |               |
| 200            | Employee Benefits              |                                                                                                        |               |               |                     |                     |               |               |
| 211-0000       | Teachers Retirement (TRS)      | 292.89                                                                                                 | 0.00          | 0.00          | 549.08              | 0.00                | 0.00          |               |
| 218-0000       | THIS Fund Employer Contributio | 332.23                                                                                                 | 0.00          | 0.00          | 610.34              | 0.00                | 0.00          |               |
| 221-0000       | Life Insurance                 | 21.46                                                                                                  | 0.00          | 0.00          | 82.07               | 94.00               | 87.31         |               |
| 222-0000       | Medical Insurance              | 3,321.76                                                                                               | 0.00          | 0.00          | 12,330.04           | 39,861.00           | 30.93         |               |
| 223-0000       | Dental Insurance               | 125.24                                                                                                 | 0.00          | 0.00          | 498.16              | 1,503.00            | 33.14         |               |
| 224-0000       | Vision Insurance               | 29.80                                                                                                  | 0.00          | 0.00          | 118.44              | 358.00              | 33.08         |               |
| 225-0000       | Disability Insurance           | 12.50                                                                                                  | 0.00          | 0.00          | 48.22               | 163.00              | 29.58         |               |
|                | Total Employee Benefits        | 4,135.88                                                                                               | 0.00          | 0.00          | 14,236.35           | 41,979.00           | 33.91         |               |
| 300            | Purchased Services             |                                                                                                        |               |               |                     |                     |               |               |
| 319-0000       | Other Professional & Technical | 238.34                                                                                                 | 0.00          | 0.00          | 1,179.91            | 32,889.00           | 3.59          |               |
| 321-0000       | Sanitation Services            | 566.95                                                                                                 | 0.00          | 0.00          | 1,045.96            | 15,538.00           | 6.73          |               |
| 323-0000       | Repair & Maintenance           | 10,495.15                                                                                              | 0.00          | 0.00          | 12,623.09           | 52,041.00           | 24.26         |               |
| 325-0000       | Rentals                        | 0.00                                                                                                   | 0.00          | 0.00          | 3,502.24            | 37,000.00           | 9.47          |               |
| 331-0000       | Pupil Transportation-General   | 43,820.65                                                                                              | 0.00          | 0.00          | 127,794.19          | 1,782,430.00        | 7.17          |               |
| 333-0000       | District Travel                | 0.00                                                                                                   | 0.00          | 0.00          | 1,001.90            | 9,554.00            | 10.49         |               |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 40 - Transportation Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     | Fiscal Year 2024    | Budget        | Page 16<br>99 |
|--------------|--------------------------------|--------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|---------------|
| Consolidated |                                | Transportation Fund                                                                                    | Consolidated  |               |                     |                     |               |               |
| Account Nbr  | Description                    | Period Amount                                                                                          | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |               |
| 300          | Purchased Services             |                                                                                                        |               |               |                     |                     |               |               |
| 334-0000     | Professional Meetings          | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 50.00               | 0.00          |               |
| 336-0000     | Pupil Transportation-Field Tri | 23,639.30                                                                                              | 0.00          | 0.00          | 25,321.27           | 455,000.00          | 5.57          |               |
| 347-0000     | Telephone-Cellular             | 26.00                                                                                                  | 0.00          | 0.00          | 104.00              | 320.00              | 32.50         |               |
| 353-0000     | License & Registration         | 0.00                                                                                                   | 0.00          | 0.00          | 20.00               | 0.00                | 0.00          |               |
| 361-0000     | Printing & Binding             | 1,324.98                                                                                               | 0.00          | 0.00          | 1,324.98            | 6,000.00            | 22.08         |               |
| 371-0000     | Water/Sewer Services           | 0.00                                                                                                   | 0.00          | 0.00          | 767.94              | 7,000.00            | 10.97         |               |
| 389-0000     | Insurance-Fire-Theft-All Other | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 49,200.00           | 0.00          |               |
| 392-0000     | License & Registrations        | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 500.00              | 0.00          |               |
| 394-0000     | Managment Fees-Transportation  | 1,152,279.72                                                                                           | 0.00          | 0.00          | 1,308,122.08        | 16,880,780.00       | 7.75          |               |
|              | Total Purchased Services       | 1,232,391.09                                                                                           | 0.00          | 0.00          | 1,482,807.56        | 19,328,302.00       | 7.67          |               |
| 400          | Supplies & Materials           |                                                                                                        |               |               |                     |                     |               |               |
| 411-0000     | Supplies-General               | 0.00                                                                                                   | 0.00          | 0.00          | 6,387.03            | 35,135.00           | 18.18         |               |
| 462-0000     | Oil                            | 2,763.26                                                                                               | 0.00          | 0.00          | 6,540.71            | 55,415.00           | 11.80         |               |
| 464-0000     | Gasoline                       | 134,847.44                                                                                             | 0.00          | 0.00          | 309,925.36          | 2,119,505.00        | 14.62         |               |
| 465-0000     | Natural Gas                    | 0.00                                                                                                   | 0.00          | 0.00          | 2,843.20            | 15,000.00           | 18.95         |               |
| 471-0000     | System Software                | 624.00                                                                                                 | 0.00          | 0.00          | 624.00              | 0.00                | 0.00          |               |
| 482-0000     | Parts-Transportation           | 2,426.00                                                                                               | 0.00          | 0.00          | 4,109.89            | 25,000.00           | 16.44         |               |
|              | Total Supplies & Materials     | 140,660.70                                                                                             | 0.00          | 0.00          | 330,430.19          | 2,250,055.00        | 14.69         |               |
| 500          | Capital Outlay                 |                                                                                                        |               |               |                     |                     |               |               |
| 531-0000     | Improvements Other than Buildi | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 14,924.00           | 0.00          |               |
| 541-0000     | Equipment                      | 0.00                                                                                                   | 0.00          | 0.00          | 36,872.33           | 75,000.00           | 49.16         |               |
|              | Total Capital Outlay           | 0.00                                                                                                   | 0.00          | 0.00          | 36,872.33           | 89,924.00           | 41.00         |               |
| 900          | System Accounts                |                                                                                                        |               |               |                     |                     |               |               |
| 750          | Capital Outlay - Capitalized   |                                                                                                        |               |               |                     |                     |               |               |
| 751-0000     | Equipment < \$5000             | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 107,299.00          | 0.00          |               |
|              | Total Capital Outlay - Capita  | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 107,299.00          | 0.00          |               |
|              | Total System Accounts          | 0.00                                                                                                   | 0.00          | 0.00          | 0.00                | 107,299.00          | 0.00          |               |
|              | Total Expense                  | 1,440,132.76                                                                                           | 0.00          | 0.00          | 2,005,727.26        | 21,977,833.00       | 9.13          |               |
|              | Total Net Change in Fund Balan | 1,655,524.57                                                                                           | 0.00          | 0.00          | 7,700,958.16        | 1,664,863.00        | - 462.56      |               |



Income Statement

|              |                                |                                                                                                              |               |               |                     |                     |               |
|--------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|
| GL293        | Date 11/27/23<br>Time 15:58    | Company 50 - Municipal Retirement Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Page 17       |
|              |                                |                                                                                                              |               |               | Fiscal Year 2024    | Budget              | 99            |
| Consolidated |                                | Municipal Retirement Fund                                                                                    |               | Consolidated  |                     |                     |               |
| Account Nbr  | Description                    | Period Amount                                                                                                | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |
| REVENUE      | Revenue                        |                                                                                                              |               |               |                     |                     |               |
| LOCAL        | Revenue from Local Sources     |                                                                                                              |               |               |                     |                     |               |
| 1111-0000    | CUR YR General Levy            | 0.00                                                                                                         | 0.00          | 0.00          | 0.00                | 229,317.00          | 0.00          |
| 1112-0000    | First PR YR General Levy       | 35,446.79                                                                                                    | 0.00          | 0.00          | 213,021.36          | 216,076.00          | 98.59         |
| 1511-0000    | Interest on Investments        | 7,709.85                                                                                                     | 0.00          | 0.00          | 41,572.90           | 178,413.00          | 23.30         |
|              | Total Revenue from Local Sourc | 43,156.64                                                                                                    | 0.00          | 0.00          | 254,594.26          | 623,806.00          | 40.81         |
|              | Total Revenue                  | 43,156.64                                                                                                    | 0.00          | 0.00          | 254,594.26          | 623,806.00          | 40.81         |
| EXPENSE      | Expense                        |                                                                                                              |               |               |                     |                     |               |
| 200          | Employee Benefits              |                                                                                                              |               |               |                     |                     |               |
| 212-0000     | Municipal Retirement (IMRF)    | 177,958.51                                                                                                   | 0.00          | 0.00          | 552,123.25          | 2,536,530.00        | 21.77         |
|              | Total Employee Benefits        | 177,958.51                                                                                                   | 0.00          | 0.00          | 552,123.25          | 2,536,530.00        | 21.77         |
|              | Total Expense                  | 177,958.51                                                                                                   | 0.00          | 0.00          | 552,123.25          | 2,536,530.00        | 21.77         |
|              | Total Net Change in Fund Balan | 134,801.87-                                                                                                  | 0.00          | 0.00          | 297,528.99-         | 1,912,724.00-       | 15.56         |

|       |                             |                                                                                                                  |     |                  |        |  |  |         |
|-------|-----------------------------|------------------------------------------------------------------------------------------------------------------|-----|------------------|--------|--|--|---------|
| GL293 | Date 11/27/23<br>Time 15:58 | Company 51 - Social Security/Medicare Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD |                  |        |  |  | Page 18 |
|       |                             |                                                                                                                  |     | Fiscal Year 2024 | Budget |  |  | 99      |

Social Security/Medicare Fund

| 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          | 0.00                | 1,936,779.00        | 0.00          |
| 1152-0000   | First PR YR Soc Sec/Medicare L | 283,574.72    | 0.00          | 0.00          | 1,704,196.17        | 1,824,953.00        | 93.38         |
| 1231-0000   | Corporate Personal Property Re | 355,847.10    | 0.00          | 0.00          | 500,000.00          | 500,000.00          | 100.00        |
| 1511-0000   | Interest on Investments        | 3,074.64      | 0.00          | 0.00          | 9,041.44            | 49,217.00           | 18.37         |
|             | Total Revenue from Local Sourc | 642,496.46    | 0.00          | 0.00          | 2,213,237.61        | 4,310,949.00        | 51.34         |
|             | Total Revenue                  | 642,496.46    | 0.00          | 0.00          | 2,213,237.61        | 4,310,949.00        | 51.34         |
| EXPENSE     | Expense                        |               |               |               |                     |                     |               |
| 200         | Employee Benefits              |               |               |               |                     |                     |               |
| 213-0000    | Federal Insurance Contribution | 161,019.39    | 0.00          | 0.00          | 508,172.87          | 2,138,021.00        | 23.77         |
| 214-0000    | Medicare Only                  | 192,861.24    | 0.00          | 0.00          | 523,312.82          | 2,440,925.00        | 21.44         |
|             | Total Employee Benefits        | 353,880.63    | 0.00          | 0.00          | 1,031,485.69        | 4,578,946.00        | 22.53         |
|             | Total Expense                  | 353,880.63    | 0.00          | 0.00          | 1,031,485.69        | 4,578,946.00        | 22.53         |
|             | Total Net Change in Fund Balan | 288,615.83    | 0.00          | 0.00          | 1,181,751.92        | 267,997.00          | - 440.96      |

# Income Statement

| GL293        | Date 11/27/23<br>Time 15:58    | Company 60 - Site & Construction Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     | Fiscal Year 2024 Budget | Page 19<br>99 |
|--------------|--------------------------------|-------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|-------------------------|---------------|
| Consolidated |                                | Site & Construction Fund                                                                                    | Consolidated  |               |                     |                         |               |
| Account Nbr  | Description                    | Period Amount                                                                                               | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget     | Pct Of Budget |
| REVENUE      | Revenue                        |                                                                                                             |               |               |                     |                         |               |
| LOCAL        | Revenue from Local Sources     |                                                                                                             |               |               |                     |                         |               |
| 1192-0000    | First PR YR Other Tax Levy     | 0.00                                                                                                        | 0.00          | 0.00          | 42,001.62-          | 0.00                    | 0.00          |
| 1195-0000    | Property Tax Revenue Recapture | 0.00                                                                                                        | 0.00          | 0.00          | 17,773.66           | 0.00                    | 0.00          |
| 1231-0000    | Corporate Personal Property Re | 385,238.50                                                                                                  | 0.00          | 0.00          | 1,279,339.97        | 3,542,033.00            | 36.12         |
| 1511-0000    | Interest on Investments        | 55,190.80                                                                                                   | 0.00          | 0.00          | 197,889.59          | 460,938.00              | 42.93         |
|              | Total Revenue from Local Sourc | 440,429.30                                                                                                  | 0.00          | 0.00          | 1,453,001.60        | 4,002,971.00            | 36.30         |
| 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   |                                                                                                             |               |               |                     |                         |               |
| 4943-0000    | ESSER III                      | 0.00                                                                                                        | 0.00          | 0.00          | 3,255,443.00        | 6,271,698.00            | 51.91         |
|              | Total Revenue from Federal Sou | 0.00                                                                                                        | 0.00          | 0.00          | 3,255,443.00        | 6,271,698.00            | 51.91         |
| OTHER SOURCE | Other Financing Sources        |                                                                                                             |               |               |                     |                         |               |
| 7800-0000    | Transfer to Capital Projects F | 0.00                                                                                                        | 0.00          | 0.00          | 0.00                | 12,000,000.00           | 0.00          |
|              | Total Other Financing Sources  | 0.00                                                                                                        | 0.00          | 0.00          | 0.00                | 12,000,000.00           | 0.00          |
|              | Total Revenue                  | 440,429.30                                                                                                  | 0.00          | 0.00          | 4,708,444.60        | 22,324,669.00           | 21.09         |
| EXPENSE      | Expense                        |                                                                                                             |               |               |                     |                         |               |
| 500          | Capital Outlay                 |                                                                                                             |               |               |                     |                         |               |
| 521-0000     | Buildings                      | 667,623.88                                                                                                  | 0.00          | 0.00          | 6,747,910.08        | 17,609,909.00           | 38.32         |
|              | Total Capital Outlay           | 667,623.88                                                                                                  | 0.00          | 0.00          | 6,747,910.08        | 17,609,909.00           | 38.32         |
|              | Total Expense                  | 667,623.88                                                                                                  | 0.00          | 0.00          | 6,747,910.08        | 17,609,909.00           | 38.32         |
|              | Total Net Change in Fund Balan | 227,194.58-                                                                                                 | 0.00          | 0.00          | 2,039,465.48-       | 4,714,760.00            | 43.26-        |

|       |                             |                                                                                                     |     |                  |        |         |    |
|-------|-----------------------------|-----------------------------------------------------------------------------------------------------|-----|------------------|--------|---------|----|
| GL293 | Date 11/27/23<br>Time 15:58 | Company 61 - Impact Fees Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD | Fiscal Year 2024 | Budget | Page 20 | 99 |
|-------|-----------------------------|-----------------------------------------------------------------------------------------------------|-----|------------------|--------|---------|----|

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        | 28,605.38     | 0.00          | 0.00          | 149,041.31          | 102,430.00          | 145.51        |
| 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          | 1,346.51      | 0.00          | 0.00          | 2,693.02            | 100,000.00          | 2.69          |
| 1938-0000   | Impact Fees-Gilberts           | 0.00          | 0.00          | 0.00          | 0.00                | 100,000.00          | 0.00          |
| 1939-0000   | Impact Fees-Algonquin/Carpente | 0.00          | 0.00          | 0.00          | 0.00                | 100,000.00          | 0.00          |
| 1941-0000   | Technology E-Rate Revenue      | 0.00          | 0.00          | 0.00          | 0.00                | 101,435.00          | 0.00          |
| 1981-0000   | ERATE Funding                  | 0.00          | 0.00          | 0.00          | 0.00                | 101,435.00          | 0.00          |
|             | Total Revenue from Local Sourc | 29,951.89     | 0.00          | 0.00          | 151,734.33          | 705,300.00          | 21.51         |
|             | Total Revenue                  | 29,951.89     | 0.00          | 0.00          | 151,734.33          | 705,300.00          | 21.51         |
| EXPENSE     | Expense                        |               |               |               |                     |                     |               |
|             | Total Net Change in Fund Balan | 29,951.89     | 0.00          | 0.00          | 151,734.33          | 705,300.00          | 21.51         |

|                                |                             |                                                                                                         |               |                  |                     |                     |               |
|--------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------|---------------|------------------|---------------------|---------------------|---------------|
| GL293                          | Date 11/27/23<br>Time 15:58 | Company 70 - Working Capital Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |                  |                     |                     | Page 21       |
|                                |                             |                                                                                                         |               | Fiscal Year 2024 | Budget              | 99                  |               |
| Consolidated                   |                             | Working Capital Fund                                                                                    | Consolidated  |                  |                     |                     |               |
| Account Nbr                    | Description                 | Period Amount                                                                                           | Period Budget | Pct Of Budget    | Year To Date Amount | Year To Date Budget | Pct Of Budget |
| <hr/>                          |                             |                                                                                                         |               |                  |                     |                     |               |
| REVENUE                        | Revenue                     |                                                                                                         |               |                  |                     |                     |               |
| LOCAL                          | Revenue from Local Sources  |                                                                                                         |               |                  |                     |                     |               |
| 1111-0000                      | CUR YR General Levy         | 0.00                                                                                                    | 0.00          | 0.00             | 0.00                | 2,533.00            | 0.00          |
| 1112-0000                      | First PR YR General Levy    | 364.49                                                                                                  | 0.00          | 0.00             | 2,190.20            | 2,386.00            | 91.79         |
| 1511-0000                      | Interest on Investments     | 72,653.61                                                                                               | 0.00          | 0.00             | 378,558.25          | 1,768,112.00        | 21.41         |
|                                |                             | <hr/>                                                                                                   |               |                  |                     |                     |               |
| Total Revenue from Local Sourc |                             | 73,018.10                                                                                               | 0.00          | 0.00             | 380,748.45          | 1,773,031.00        | 21.47         |
|                                |                             | <hr/>                                                                                                   |               |                  |                     |                     |               |
| Total Revenue                  |                             | 73,018.10                                                                                               | 0.00          | 0.00             | 380,748.45          | 1,773,031.00        | 21.47         |
|                                |                             | <hr/>                                                                                                   |               |                  |                     |                     |               |
| EXPENSE                        | Expense                     |                                                                                                         |               |                  |                     |                     |               |
|                                |                             | <hr/>                                                                                                   |               |                  |                     |                     |               |
| Total Net Change in Fund Balan |                             | 73,018.10                                                                                               | 0.00          | 0.00             | 380,748.45          | 1,773,031.00        | 21.47         |
|                                |                             | <hr/>                                                                                                   |               |                  |                     |                     |               |

Income Statement

|                                |                                |                                                                                                       |               |               |                     |                     |               |
|--------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|
| GL293                          | Date 11/27/23<br>Time 15:58    | Company 80 - Tort Immunity Fund<br>Income Statement<br>For Period 4 Through 4 Ending October 31, 2023 | USD           |               |                     |                     | Page 22       |
|                                |                                | Fiscal Year 2024                                                                                      | Budget        | 99            |                     |                     |               |
| Consolidated                   |                                | Tort Immunity Fund                                                                                    |               | Consolidated  |                     |                     |               |
| Account Nbr                    | Description                    | Period Amount                                                                                         | Period Budget | Pct Of Budget | Year To Date Amount | Year To Date Budget | Pct Of Budget |
| <hr/>                          |                                |                                                                                                       |               |               |                     |                     |               |
| REVENUE                        | Revenue                        |                                                                                                       |               |               |                     |                     |               |
| LOCAL                          | Revenue from Local Sources     |                                                                                                       |               |               |                     |                     |               |
| 1121-0000                      | CUR YR Tort Immunity Levy      | 187,859.17                                                                                            | 0.00          | 0.00          | 1,128,976.17        | 1,279,298.00        | 88.25         |
| 1122-0000                      | First PR YR Tort Immunity Levy | 0.00                                                                                                  | 0.00          | 0.00          | 0.00                | 1,205,433.00        | 0.00          |
| 1511-0000                      | Interest on Investments        | 0.00                                                                                                  | 0.00          | 0.00          | 0.00                | 200.00              | 0.00          |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| Total Revenue from Local Sourc |                                | 187,859.17                                                                                            | 0.00          | 0.00          | 1,128,976.17        | 2,484,931.00        | 45.43         |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| Total Revenue                  |                                | 187,859.17                                                                                            | 0.00          | 0.00          | 1,128,976.17        | 2,484,931.00        | 45.43         |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| EXPENSE                        | Expense                        |                                                                                                       |               |               |                     |                     |               |
| 300                            | Purchased Services             |                                                                                                       |               |               |                     |                     |               |
| 382-0000                       | Fidelity Bond Premiums         | 19,734.00                                                                                             | 0.00          | 0.00          | 33,702.00           | 40,000.00           | 84.26         |
| 383-0000                       | Worker's Compensation Insuranc | 0.00                                                                                                  | 0.00          | 0.00          | 1,167,961.00        | 1,168,000.00        | 100.00        |
| 389-0000                       | Insurance-Fire-Theft-All Other | 0.00                                                                                                  | 0.00          | 0.00          | 1,123,942.00        | 1,124,000.00        | 99.99         |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| Total Purchased Services       |                                | 19,734.00                                                                                             | 0.00          | 0.00          | 2,325,605.00        | 2,332,000.00        | 99.73         |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| Total Expense                  |                                | 19,734.00                                                                                             | 0.00          | 0.00          | 2,325,605.00        | 2,332,000.00        | 99.73         |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |
| Total Net Change in Fund Balan |                                | 168,125.17                                                                                            | 0.00          | 0.00          | 1,196,628.83-       | 152,931.00          | 782.46-       |
|                                |                                | <hr/>                                                                                                 |               |               |                     |                     |               |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>         | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|-------------------------|-------------------------------|-----------------|
| 10/12/2023                                                    | 2/90 Sign Systems       | \$906.84                      | BUILDING        |
| 10/13/2023                                                    | 2/90 Sign Systems       | 56.68                         | STAFF           |
| 10/10/2023                                                    | Adobe Inc.              | 29.99                         | STAFF           |
| 10/22/2023                                                    | Adobe Inc.              | 359.88                        | STAFF           |
| 10/22/2023                                                    | Adobe Inc.              | 359.88                        | STAFF           |
| 10/31/2023                                                    | Ahw Hampshire           | 173.36                        | BUILDING        |
| 10/24/2023                                                    | Aladdin - Uw Whitewater | 471.90                        | STUDENT         |
| 10/20/2023                                                    | Allpaid McHenry County  | 76.75                         | BG              |
| 10/20/2023                                                    | Allpaid McHenry County  | 310.50                        | BG              |
| 11/2/2023                                                     | American 0010638421457  | 21.98                         | TRAVEL          |
| 10/21/2023                                                    | American 0012488236510  | 93.99                         | TRAVEL          |
| 11/2/2023                                                     | American 0012491073156  | 247.80                        | TRAVEL          |
| 10/25/2023                                                    | American Council On Th  | 4125.00                       | TRAVEL          |
| 10/21/2023                                                    | American Tap Room       | 25.01                         | TRAVEL          |
| 10/16/2023                                                    | Barnes&noble Papersour  | 561.49                        | STUDENT         |
| 10/18/2023                                                    | Batteries+bulbs #1028   | 1305.80                       | BG              |
| 10/23/2023                                                    | Batteries+bulbs #1028   | 27.80                         | BG              |
| 10/20/2023                                                    | Big D #11               | 19.22                         | STAFF           |
| 10/11/2023                                                    | Blackberry Farm         | 573.00                        | STUDENT         |
| 10/7/2023                                                     | Bp#9658493becks 29qps   | 63.91                         | STUDENT         |
| 10/31/2023                                                    | Buona Algonquin #20 M   | 1224.35                       | BG              |
| 10/28/2023                                                    | Buona Algonquin #20 P   | 105.36                        | STAFF           |
| 10/27/2023                                                    | Butcher On The Block    | 486.51                        | STAFF           |
| 10/31/2023                                                    | Caseys #3834            | 29.57                         | STAFF           |
| 10/6/2023                                                     | Caseys #6440            | 20.00                         | STUDENT         |
| 10/19/2023                                                    | Chateau Bloomington     | 244.16                        | TRAVEL          |
| 10/21/2023                                                    | Chateau Bloomington     | 190.40                        | TRAVEL          |
| 10/17/2023                                                    | Cheesecake Schaumburg   | 502.89                        | STUDENT         |
| 10/26/2023                                                    | Chicago State Fndn      | 100.00                        | STAFF           |
| 10/6/2023                                                     | Chick-Fil-A #02927      | 101.87                        | STUDENT         |
| 10/19/2023                                                    | Chick-Fil-A #04756      | 934.20                        | STUDENT         |
| 10/4/2023                                                     | China Bistro            | 71.35                         | STAFF           |
| 10/6/2023                                                     | China Wok               | 180.00                        | STAFF           |
| 10/12/2023                                                    | Classic Cinemas 12      | 130.00                        | STUDENT         |
| 10/19/2023                                                    | Cole Administration Of  | -36.00                        | STAFF           |
| 10/26/2023                                                    | Color Me Mine - Crysta  | 327.00                        | STUDENT         |
| 10/24/2023                                                    | Country Donuts          | 43.64                         | STAFF           |
| 10/16/2023                                                    | Country Market/J Bar    | 18.00                         | STAFF           |
| 10/6/2023                                                     | Countrydonuts           | 16.10                         | STUDENT         |
| 10/19/2023                                                    | Countrydonuts           | 195.50                        | STUDENT         |
| 10/27/2023                                                    | Countrydonuts           | 43.90                         | STAFF           |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/16/2023                                                    | Courtyard By Marriottt | 914.57                        | TRAVEL          |
| 10/13/2023                                                    | Crystal Lake Park Dist | 40.00                         | STUDENT         |
| 10/18/2023                                                    | Cubicle Keys           | 45.02                         | BG              |
| 10/21/2023                                                    | Dd/Br #356491          | 72.96                         | STUDENT         |
| 10/17/2023                                                    | Dicks Clothing&sporti  | 210.00                        | STAFF           |
| 10/17/2023                                                    | Dicks Clothing&sporti  | 825.98                        | STAFF           |
| 10/8/2023                                                     | Dollar Tree            | 13.75                         | STUDENT         |
| 10/11/2023                                                    | Dollar Tree            | 22.50                         | STAFF           |
| 10/23/2023                                                    | Dollar Tree            | 7.50                          | STUDENT         |
| 10/24/2023                                                    | Dollar Tree            | 68.75                         | STAFF           |
| 10/25/2023                                                    | Dollar Tree            | 27.50                         | STAFF           |
| 10/25/2023                                                    | Dollar Tree            | 25.00                         | STUDENT         |
| 10/29/2023                                                    | Dollar Tree            | 27.50                         | STAFF           |
| 10/30/2023                                                    | Dollar Tree            | 3.75                          | STAFF           |
| 10/13/2023                                                    | Dominos 2962           | 280.29                        | STAFF           |
| 10/9/2023                                                     | Doubletree By Hilton B | 819.84                        | TRAVEL          |
| 10/5/2023                                                     | Dunkin #337637 Q35     | 23.99                         | STAFF           |
| 10/18/2023                                                    | Dunkin #337637 Q35     | 134.91                        | STAFF           |
| 10/28/2023                                                    | Dunkin #345659 Q35     | 93.78                         | STUDENT         |
| 10/13/2023                                                    | Dunkin #347245 Q35     | 21.59                         | STAFF           |
| 10/23/2023                                                    | Dunkin #353718 Q35     | 62.05                         | STAFF           |
| 10/27/2023                                                    | Dunkin #353718 Q35     | 45.98                         | STAFF           |
| 10/27/2023                                                    | Dunkin #353718 Q35     | 91.96                         | STAFF           |
| 10/27/2023                                                    | Dunkin #353718 Q35     | 138.70                        | STAFF           |
| 10/27/2023                                                    | Dunkin #354558 Q35     | 53.98                         | STAFF           |
| 10/27/2023                                                    | Dunkin #356714 Q35     | 45.98                         | STAFF           |
| 10/27/2023                                                    | Dunkin #356714 Q35     | 137.94                        | STAFF           |
| 10/12/2023                                                    | Eb 2023 Isac Fafsa Sy  | 28.81                         | STAFF           |
| 10/21/2023                                                    | Eb Ihstca Tennis Coac  | 120.00                        | STAFF           |
| 10/16/2023                                                    | Ed S Rental And Sales  | 64.96                         | BG              |
| 11/2/2023                                                     | Ed S Rental And Sales  | 72.00                         | STUDENT         |
| 10/27/2023                                                    | Eig Constantcontact.Co | 52.00                         | STAFF           |
| 10/17/2023                                                    | Einstein Bros Bagels35 | 14.03                         | STAFF           |
| 10/11/2023                                                    | Einstein Bros-Online C | 150.96                        | STAFF           |
| 10/12/2023                                                    | Einstein Bros-Online C | 102.01                        | STAFF           |
| 10/12/2023                                                    | Einstein Bros-Online C | 131.16                        | STAFF           |
| 10/21/2023                                                    | Einstein Bros-Online C | 137.39                        | STAFF           |
| 10/24/2023                                                    | Einstein Bros-Online C | 95.68                         | STAFF           |
| 10/28/2023                                                    | Einstein Bros-Online C | 211.46                        | STAFF           |
| 10/28/2023                                                    | Einstein Bros-Online C | 437.86                        | STAFF           |
| 10/25/2023                                                    | Elgin Key & Lock Co In | 289.63                        | BG              |



| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 11/2/2023                                                     | Elgin Key & Lock Co In | 123.85                        | BUILDING        |
| 10/7/2023                                                     | Etsy.Com Charmingtouch | -17.32                        | STAFF           |
| 10/7/2023                                                     | Etsy.Com Charmingtouch | 216.51                        | STAFF           |
| 10/13/2023                                                    | Farm & Flt Of Woodstoc | 457.94                        | BG              |
| 10/30/2023                                                    | Fastsigns 100801       | 293.20                        | STAFF           |
| 10/19/2023                                                    | Fedex Offic62900056291 | 2.00                          | POSTAGE         |
| 10/5/2023                                                     | Fedex71028151          | 108.00                        | POSTAGE         |
| 10/12/2023                                                    | Fedex71207772          | 11.10                         | POSTAGE         |
| 10/26/2023                                                    | Fedex71654817          | 51.04                         | POSTAGE         |
| 10/26/2023                                                    | Ferguson Ent #1123     | 36.75                         | BG              |
| 10/30/2023                                                    | Ferguson Ent #1123     | 119.75                        | BG              |
| 10/31/2023                                                    | Ferguson Ent #1123     | 97.67                         | BG              |
| 11/1/2023                                                     | Ferguson Ent #1123     | 79.70                         | BG              |
| 10/6/2023                                                     | Finetuxedos            | 909.39                        | STUDENT         |
| 10/8/2023                                                     | Five Below 732         | 26.00                         | STUDENT         |
| 10/27/2023                                                    | Fsp American Outfitter | 279.00                        | STUDENT         |
| 10/5/2023                                                     | Garibaldis Italian Eat | 211.66                        | STUDENT         |
| 10/30/2023                                                    | Garibaldis Italian Eat | 186.50                        | STUDENT         |
| 10/19/2023                                                    | Gaylord National F&b   | 30.74                         | TRAVEL          |
| 10/18/2023                                                    | Gaylord National F/D   | 1450.50                       | TRAVEL          |
| 10/24/2023                                                    | Glazier Clinics        | 495.00                        | STAFF           |
| 10/26/2023                                                    | Glazier Clinics        | 495.00                        | STAFF           |
| 10/26/2023                                                    | Glazier Clinics        | 495.00                        | STAFF           |
| 10/9/2023                                                     | Goebberts Pumpkin Pat  | 69.75                         | STUDENT         |
| 10/18/2023                                                    | Gustave A Larson Compa | 33.86                         | BG              |
| 10/23/2023                                                    | Gustave A Larson Compa | 98.83                         | BG              |
| 10/25/2023                                                    | Gustave A Larson Compa | 62.28                         | BG              |
| 10/25/2023                                                    | Gustave A Larson Compa | 552.58                        | BG              |
| 10/27/2023                                                    | Gustave A Larson Compa | 32.42                         | BG              |
| 10/24/2023                                                    | Hampshire Napa         | 107.90                        | BUILDING        |
| 11/1/2023                                                     | Hobby Lobby Ecomm      | 46.90                         | STUDENT         |
| 10/11/2023                                                    | Hobby-Lobby #0186      | 9.46                          | STUDENT         |
| 10/6/2023                                                     | Holiday Inn & Suites   | 139.99                        | TRAVEL          |
| 10/6/2023                                                     | Holiday Inn & Suites   | 139.99                        | TRAVEL          |
| 10/23/2023                                                    | Holiday Inn Chicago F& | 14.85                         | STAFF           |
| 10/23/2023                                                    | Holiday Inn Chicago F& | 14.93                         | TRAVEL          |
| 10/24/2023                                                    | Holiday Inn Chicago Ti | 314.14                        | STAFF           |
| 10/24/2023                                                    | Holiday Inn Chicago Ti | 314.14                        | TRAVEL          |
| 10/9/2023                                                     | Holiday Inn Express Ea | 150.00                        | STUDENT         |
| 10/21/2023                                                    | Holiday Inn Express Ho | 1382.93                       | TRAVEL          |
| 10/4/2023                                                     | Hotel Arista           | 199.59                        | TRAVEL          |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/11/2023                                                    | Hr Compton Cleaners.   | 69.94                         | STUDENT         |
| 10/12/2023                                                    | Hr Specialist Employm  | 97.00                         | STAFF           |
| 10/26/2023                                                    | Huntley Ford           | 617.90                        | BG              |
| 10/26/2023                                                    | Iahperd                | 50.00                         | STAFF           |
| 10/13/2023                                                    | lasb                   | 741.60                        | STAFF           |
| 10/17/2023                                                    | lasb                   | 32.00                         | STAFF           |
| 10/13/2023                                                    | Illinois Association O | 313.00                        | STAFF           |
| 11/1/2023                                                     | Illinois Association O | 100.00                        | BG              |
| 11/1/2023                                                     | In Signs & Tags, Llc   | 88.50                         | STAFF           |
| 10/10/2023                                                    | Irwin Seating Company  | 220.15                        | BG              |
| 11/1/2023                                                     | J.W. Pepper            | 105.60                        | STUDENT         |
| 10/5/2023                                                     | Jc Licht - 1250 - Algo | 203.97                        | BG              |
| 10/10/2023                                                    | Jc Licht - 1250 - Algo | -70.97                        | BG              |
| 10/27/2023                                                    | Jc Licht - 1250 - Algo | 215.87                        | BG              |
| 11/1/2023                                                     | Jc Licht - 1250 - Algo | 12.58                         | BG              |
| 10/6/2023                                                     | Jersey Mikes 27059     | 121.72                        | STUDENT         |
| 11/2/2023                                                     | Jersey Mikes Online Or | 82.29                         | STAFF           |
| 10/25/2023                                                    | Jewel #3198            | 225.80                        | STUDENT         |
| 10/26/2023                                                    | Jewel #3198            | 29.28                         | STUDENT         |
| 10/19/2023                                                    | Jewel Osco 0081        | 48.75                         | STUDENT         |
| 10/24/2023                                                    | Jewel Osco 1256        | 49.38                         | STUDENT         |
| 10/26/2023                                                    | Jewel Osco 1256        | 87.91                         | STAFF           |
| 11/1/2023                                                     | Jewel Osco 1256        | 3.96                          | FACS            |
| 10/18/2023                                                    | Jewel Osco 1306        | 37.98                         | STUDENT         |
| 10/26/2023                                                    | Jewel Osco 1306        | 28.00                         | STAFF           |
| 10/17/2023                                                    | Jewel Osco 2310        | 24.95                         | FACS            |
| 10/17/2023                                                    | Jewel Osco 2310        | 3.54                          | STUDENT         |
| 10/20/2023                                                    | Jewel Osco 2310        | 29.99                         | STUDENT         |
| 10/25/2023                                                    | Jewel Osco 2310        | 129.98                        | STAFF           |
| 10/27/2023                                                    | Jewel Osco 2310        | 64.99                         | STAFF           |
| 10/27/2023                                                    | Jewel Osco 2310        | 71.92                         | STAFF           |
| 10/4/2023                                                     | Jewel Osco 2313        | 17.98                         | STAFF           |
| 10/12/2023                                                    | Jewel Osco 2517        | 66.40                         | STUDENT         |
| 10/10/2023                                                    | Jewel Osco 3394        | 44.85                         | STUDENT         |
| 10/13/2023                                                    | Jewel Osco 3394        | 25.98                         | STUDENT         |
| 10/23/2023                                                    | Jewel Osco 3394        | 64.42                         | STUDENT         |
| 10/31/2023                                                    | Jewel Osco 3451        | 49.54                         | FACS            |
| 10/11/2023                                                    | Jimmy Johns - 0466     | 132.00                        | STAFF           |
| 10/10/2023                                                    | Jimmy Johns - 0466 - M | 22.88                         | STAFF           |
| 10/18/2023                                                    | Jimmy Johns - 0466 - M | 54.93                         | STAFF           |
| 10/10/2023                                                    | Jimmy Johns - 3051 - M | 240.00                        | STUDENT         |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/9/2023                                                     | Joann Stores #2465     | 121.00                        | FACS            |
| 10/15/2023                                                    | Joann Stores #2465     | 27.94                         | STAFF           |
| 10/16/2023                                                    | Joann Stores #2465     | 67.34                         | STUDENT         |
| 10/5/2023                                                     | Joseph D Foreman Co    | 425.70                        | BG              |
| 10/6/2023                                                     | Kobe Hibachi Steak Hou | 157.92                        | STUDENT         |
| 10/14/2023                                                    | Kosta S Gyros - Algonq | 153.65                        | STAFF           |
| 10/25/2023                                                    | Kosta S Gyros - Algonq | 141.46                        | STUDENT         |
| 10/27/2023                                                    | Kosta S Gyros - Algonq | 38.41                         | BG              |
| 10/18/2023                                                    | Kyuramen (Downtown)    | 22.79                         | STAFF           |
| 10/10/2023                                                    | Lakezurich Florist     | 72.95                         | STAFF           |
| 10/20/2023                                                    | Lee St Station         | 17.00                         | STAFF           |
| 10/5/2023                                                     | Little Caesars #1713   | 41.92                         | STUDENT         |
| 10/26/2023                                                    | Little Caesars #1713   | 93.83                         | STUDENT         |
| 10/26/2023                                                    | Little Caesars #1713   | 155.74                        | STUDENT         |
| 10/18/2023                                                    | Little Caesars 1551 00 | 99.87                         | STUDENT         |
| 10/31/2023                                                    | Lrp Publications       | -58.74                        | STAFF           |
| 10/25/2023                                                    | Ls Central Sod Farms   | 150.00                        | BUILDING        |
| 10/26/2023                                                    | Ls Central Sod Farms   | 60.00                         | BUILDING        |
| 10/5/2023                                                     | Lucca Grill            | 103.36                        | STUDENT         |
| 10/25/2023                                                    | Marriott Hotel & Confe | 700.00                        | STUDENT         |
| 10/15/2023                                                    | Marriott Peoria Pere M | 16.80                         | STAFF           |
| 10/15/2023                                                    | Marriott Peoria Pere M | 13.44                         | TRAVEL          |
| 10/15/2023                                                    | Marriott Peoria Pere M | 917.70                        | TRAVEL          |
| 10/15/2023                                                    | Marriott Peoria Pere M | 917.70                        | TRAVEL          |
| 10/15/2023                                                    | Marriott Peoria Pere M | 917.70                        | TRAVEL          |
| 10/15/2023                                                    | Marriott Peoria Pere M | 917.70                        | TRAVEL          |
| 10/15/2023                                                    | Marriott Peoria Pere M | 917.70                        | TRAVEL          |
| 10/16/2023                                                    | Marriott Peoria Pere M | 19.04                         | STAFF           |
| 10/16/2023                                                    | Marriott Peoria Pere M | 19.04                         | STAFF           |
| 10/16/2023                                                    | Marriott Peoria Pere M | 20.17                         | STAFF           |
| 10/16/2023                                                    | Marriott Peoria Pere M | 20.17                         | STAFF           |
| 10/17/2023                                                    | Marriott Peoria Pere M | 20.17                         | STAFF           |
| 10/17/2023                                                    | Marriott Peoria Pere M | 20.17                         | STAFF           |
| 10/20/2023                                                    | Master Lock            | 10.00                         | BUILDING        |
| 10/20/2023                                                    | Master Lock            | 29.95                         | STUDENT         |
| 10/12/2023                                                    | McAlisters Deli 10134  | 41.61                         | STAFF           |
| 10/17/2023                                                    | McAlisters Deli 10134  | 90.04                         | STAFF           |
| 10/26/2023                                                    | McAlisters Deli 10134  | 74.78                         | STAFF           |
| 10/6/2023                                                     | McAlisters Mm 101345   | 662.39                        | STAFF           |
| 11/3/2023                                                     | McAlisters Mm 101345   | 1006.16                       | STAFF           |
| 11/3/2023                                                     | McAlisters Mm 101345   | 1118.75                       | STAFF           |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/19/2023                                                    | McDonalds F12184       | 9.08                          | STUDENT         |
| 10/17/2023                                                    | McDonalds F15712       | 9.79                          | STAFF           |
| 10/12/2023                                                    | McDonalds M5509 Of     | 65.61                         | STUDENT         |
| 10/26/2023                                                    | McDonalds M6195        | 97.51                         | STUDENT         |
| 10/11/2023                                                    | Meijer # 183           | 73.21                         | STAFF           |
| 10/10/2023                                                    | Meijer # 206           | 45.64                         | FACS            |
| 10/10/2023                                                    | Meijer # 206           | 53.70                         | FACS            |
| 10/10/2023                                                    | Meijer # 206           | 67.04                         | FACS            |
| 10/10/2023                                                    | Meijer # 206           | 85.55                         | STUDENT         |
| 10/13/2023                                                    | Meijer # 206           | 36.41                         | FACS            |
| 10/13/2023                                                    | Meijer # 206           | 67.61                         | STUDENT         |
| 10/17/2023                                                    | Meijer # 206           | 9.56                          | FACS            |
| 10/17/2023                                                    | Meijer # 206           | 71.75                         | FACS            |
| 10/17/2023                                                    | Meijer # 206           | 40.72                         | STAFF           |
| 10/17/2023                                                    | Meijer # 206           | 108.58                        | STAFF           |
| 10/18/2023                                                    | Meijer # 206           | 48.73                         | FACS            |
| 10/19/2023                                                    | Meijer # 206           | 24.08                         | FACS            |
| 10/23/2023                                                    | Meijer # 206           | 36.25                         | FACS            |
| 10/23/2023                                                    | Meijer # 206           | 87.85                         | FACS            |
| 10/25/2023                                                    | Meijer # 206           | 25.52                         | FACS            |
| 10/25/2023                                                    | Meijer # 206           | 13.99                         | STAFF           |
| 10/26/2023                                                    | Meijer # 206           | 31.63                         | FACS            |
| 10/26/2023                                                    | Meijer # 206           | 167.24                        | STUDENT         |
| 10/27/2023                                                    | Meijer # 206           | 4.99                          | STAFF           |
| 10/30/2023                                                    | Meijer # 206           | 8.38                          | FACS            |
| 10/30/2023                                                    | Meijer # 206           | 99.99                         | FACS            |
| 10/31/2023                                                    | Meijer # 206           | 66.17                         | FACS            |
| 10/31/2023                                                    | Meijer # 206           | 152.87                        | FACS            |
| 10/31/2023                                                    | Meijer # 206           | 342.95                        | FACS            |
| 11/1/2023                                                     | Meijer # 206           | 45.93                         | FACS            |
| 10/4/2023                                                     | Menards Carpentersvill | 76.15                         | BG              |
| 10/5/2023                                                     | Menards Carpentersvill | 46.69                         | BUILDING        |
| 10/6/2023                                                     | Menards Carpentersvill | 14.98                         | BG              |
| 10/6/2023                                                     | Menards Carpentersvill | 56.95                         | STAFF           |
| 10/7/2023                                                     | Menards Carpentersvill | 120.85                        | BG              |
| 10/10/2023                                                    | Menards Carpentersvill | 13.98                         | BG              |
| 10/11/2023                                                    | Menards Carpentersvill | -24.99                        | BG              |
| 10/11/2023                                                    | Menards Carpentersvill | 5.79                          | BG              |
| 10/11/2023                                                    | Menards Carpentersvill | 20.95                         | BG              |
| 10/11/2023                                                    | Menards Carpentersvill | 64.92                         | BG              |
| 10/11/2023                                                    | Menards Carpentersvill | 99.99                         | BG              |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/12/2023                                                    | Menards Carpentersvill | 32.95                         | BG              |
| 10/12/2023                                                    | Menards Carpentersvill | 39.94                         | BG              |
| 10/13/2023                                                    | Menards Carpentersvill | 12.26                         | BG              |
| 10/13/2023                                                    | Menards Carpentersvill | 6.50                          | STUDENT         |
| 10/17/2023                                                    | Menards Carpentersvill | 9.03                          | BG              |
| 10/17/2023                                                    | Menards Carpentersvill | 10.30                         | BG              |
| 10/17/2023                                                    | Menards Carpentersvill | 115.50                        | BG              |
| 10/17/2023                                                    | Menards Carpentersvill | 99.74                         | BUILDING        |
| 10/18/2023                                                    | Menards Carpentersvill | 46.99                         | STUDENT         |
| 10/19/2023                                                    | Menards Carpentersvill | 3.27                          | BG              |
| 10/19/2023                                                    | Menards Carpentersvill | 45.02                         | BG              |
| 10/19/2023                                                    | Menards Carpentersvill | 52.24                         | STAFF           |
| 10/19/2023                                                    | Menards Carpentersvill | 205.41                        | STUDENT         |
| 10/20/2023                                                    | Menards Carpentersvill | 28.78                         | BUILDING        |
| 10/21/2023                                                    | Menards Carpentersvill | 51.72                         | BG              |
| 10/23/2023                                                    | Menards Carpentersvill | 15.13                         | BG              |
| 10/25/2023                                                    | Menards Carpentersvill | 39.95                         | BG              |
| 10/27/2023                                                    | Menards Carpentersvill | 70.89                         | BUILDING        |
| 10/27/2023                                                    | Menards Carpentersvill | 146.17                        | BUILDING        |
| 10/27/2023                                                    | Menards Carpentersvill | 162.90                        | BUILDING        |
| 10/28/2023                                                    | Menards Carpentersvill | 33.60                         | BG              |
| 10/30/2023                                                    | Menards Carpentersvill | 58.76                         | BUILDING        |
| 11/1/2023                                                     | Menards Carpentersvill | 16.80                         | BG              |
| 11/1/2023                                                     | Menards Carpentersvill | 26.46                         | BG              |
| 11/1/2023                                                     | Menards Carpentersvill | 65.98                         | BG              |
| 10/12/2023                                                    | Mens Wearhouse #4629   | 100.00                        | STUDENT         |
| 10/6/2023                                                     | Michaels Stores 4802   | 9.09                          | STUDENT         |
| 10/14/2023                                                    | Michaels Stores 4802   | -21.58                        | STUDENT         |
| 10/17/2023                                                    | Michaels Stores 4802   | 37.38                         | STUDENT         |
| 10/25/2023                                                    | Michaels Stores 4802   | 75.60                         | STAFF           |
| 11/1/2023                                                     | Michaels Stores 4802   | 41.97                         | STUDENT         |
| 10/31/2023                                                    | Michaels Stores 5019   | 86.71                         | STUDENT         |
| 10/25/2023                                                    | Mid Valley Glass       | 343.50                        | BG              |
| 10/5/2023                                                     | Mighty Mites Awards S  | 553.75                        | STAFF           |
| 10/7/2023                                                     | Monicals Pizza         | 43.58                         | STUDENT         |
| 10/17/2023                                                    | Morettis               | 100.00                        | STAFF           |
| 10/21/2023                                                    | Morettis               | 131.15                        | STUDENT         |
| 10/17/2023                                                    | Mustang Sallys         | 23.00                         | STAFF           |
| 10/5/2023                                                     | Mvp Media Network      | 449.00                        | STAFF           |
| 10/21/2023                                                    | Nandos                 | 20.30                         | TRAVEL          |
| 10/26/2023                                                    | Napa Auto Parts        | 63.34                         | BUILDING        |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/6/2023                                                     | Neil Enterprises, Inc. | 389.10                        | STUDENT         |
| 10/20/2023                                                    | Nh-Snacks Nh           | 29.76                         | TRAVEL          |
| 10/22/2023                                                    | Nike.Com               | 85.83                         | STUDENT         |
| 10/23/2023                                                    | Nike.Com               | 858.30                        | STUDENT         |
| 10/25/2023                                                    | Nike.Com               | 858.30                        | STUDENT         |
| 10/12/2023                                                    | No 1 Cleaners          | 210.00                        | STUDENT         |
| 10/6/2023                                                     | Noodles & Co 615       | 18.75                         | STUDENT         |
| 10/6/2023                                                     | Officemax/Depot 6370   | 63.83                         | STAFF           |
| 10/11/2023                                                    | Officemax/Depot 6370   | 295.53                        | STUDENT         |
| 10/18/2023                                                    | Officemax/Depot 6709   | 27.91                         | STUDENT         |
| 10/24/2023                                                    | Olive Garden 0021156   | 470.50                        | STUDENT         |
| 10/20/2023                                                    | Olive Garden Zk 002115 | 120.47                        | STUDENT         |
| 10/20/2023                                                    | Orchard Prime Meats    | 105.00                        | STUDENT         |
| 10/12/2023                                                    | Original Country Donut | 64.20                         | STAFF           |
| 10/27/2023                                                    | Original Country Donut | 299.75                        | STAFF           |
| 10/6/2023                                                     | Panera Bread #203286 O | 85.77                         | STAFF           |
| 10/13/2023                                                    | Panera Bread #203286 O | 70.87                         | STAFF           |
| 10/13/2023                                                    | Panera Bread #203286 O | 116.28                        | STAFF           |
| 10/20/2023                                                    | Panera Bread #203286 O | 293.11                        | STAFF           |
| 10/21/2023                                                    | Panera Bread #203286 O | 87.77                         | STAFF           |
| 10/25/2023                                                    | Panera Bread #203286 O | 162.03                        | STAFF           |
| 10/28/2023                                                    | Panera Bread #203286 O | -6.21                         | STAFF           |
| 10/28/2023                                                    | Panera Bread #203286 O | -2.00                         | STAFF           |
| 10/28/2023                                                    | Panera Bread #203286 O | 94.74                         | STAFF           |
| 11/2/2023                                                     | Panera Bread #203286 O | 341.50                        | STAFF           |
| 11/3/2023                                                     | Panera Bread #203286 O | 341.50                        | STAFF           |
| 10/6/2023                                                     | Panera Bread #203286 P | 23.36                         | STUDENT         |
| 10/13/2023                                                    | Panera Bread #203286 P | 91.16                         | STUDENT         |
| 10/28/2023                                                    | Panera Bread #203291 O | 40.98                         | STAFF           |
| 10/5/2023                                                     | Panera Bread #203291 P | 59.61                         | STAFF           |
| 10/30/2023                                                    | Panera Bread #203291 P | 68.25                         | BG              |
| 10/28/2023                                                    | Panera Bread #204022 O | 125.35                        | STAFF           |
| 10/28/2023                                                    | Panera Bread #204022 O | 167.87                        | STAFF           |
| 10/28/2023                                                    | Panera Bread #204022 O | 195.20                        | STAFF           |
| 10/28/2023                                                    | Panera Bread #204091 O | 113.74                        | STAFF           |
| 10/19/2023                                                    | Panera Bread #204093 P | 40.57                         | STUDENT         |
| 10/23/2023                                                    | Parkwhiz, Inc.         | 61.41                         | TRAVEL          |
| 10/23/2023                                                    | Parkwhiz, Inc.         | 92.12                         | TRAVEL          |
| 10/16/2023                                                    | Party City 5318        | 52.50                         | STUDENT         |
| 11/1/2023                                                     | Party City 5318        | 119.50                        | STAFF           |
| 10/27/2023                                                    | Paypal Naad Naad       | 20.00                         | STAFF           |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/11/2023                                                    | Paypal Tea Of Il Tea   | 80.00                         | STAFF           |
| 10/26/2023                                                    | Pizza Hut 034224       | 227.62                        | STUDENT         |
| 10/16/2023                                                    | Pizzeria Due #762      | 22.70                         | STAFF           |
| 11/1/2023                                                     | Plank Road Publishing  | 16.95                         | STAFF           |
| 10/28/2023                                                    | Playbillonline         | 70.00                         | STUDENT         |
| 10/31/2023                                                    | Playbillonline         | 378.65                        | STUDENT         |
| 10/14/2023                                                    | Portillos Hot Dogs #23 | 34.77                         | STUDENT         |
| 10/28/2023                                                    | Portillos Hot Dogs #36 | 14.07                         | STAFF           |
| 10/10/2023                                                    | Potbelly #174          | 245.18                        | STAFF           |
| 10/11/2023                                                    | Potbelly #174          | 245.18                        | STAFF           |
| 10/15/2023                                                    | Preflight Onl - Ap020  | 143.49                        | TRAVEL          |
| 10/7/2023                                                     | Py Lou Malnatis - Car  | 281.01                        | STUDENT         |
| 10/24/2023                                                    | Py Lou Malnatis - Lak  | 226.65                        | STAFF           |
| 10/12/2023                                                    | Quinlan And Fabish Mus | 26.50                         | STUDENT         |
| 10/11/2023                                                    | Radisson Hotels        | 702.87                        | TRAVEL          |
| 11/1/2023                                                     | Ralph Helm             | 125.58                        | BUILDING        |
| 10/19/2023                                                    | Randall Ro Randall Ro  | 31.04                         | STAFF           |
| 10/5/2023                                                     | Randall Roadhouse Tave | 312.07                        | STUDENT         |
| 10/10/2023                                                    | Randall Roadhouse Tave | 497.17                        | STAFF           |
| 10/11/2023                                                    | Randall Roadhouse Tave | 264.61                        | STAFF           |
| 10/11/2023                                                    | Randall Roadhouse Tave | 395.26                        | STAFF           |
| 10/17/2023                                                    | Randall Roadhouse Tave | 239.69                        | STAFF           |
| 10/16/2023                                                    | Rapid Taxi Inc.        | 40.05                         | STAFF           |
| 10/13/2023                                                    | Red Robin No 343       | 145.02                        | STAFF           |
| 10/18/2023                                                    | Red Robin No 343       | 511.66                        | BG              |
| 10/23/2023                                                    | Red Robin No 343       | 348.41                        | STAFF           |
| 10/30/2023                                                    | Red Wing Shoes #955    | 59.99                         | STAFF           |
| 10/7/2023                                                     | Remarkable             | 2.99                          | STAFF           |
| 10/25/2023                                                    | Remarkable             | 2.99                          | STAFF           |
| 10/27/2023                                                    | Rent Rite Tools And Eq | 452.10                        | BG              |
| 10/24/2023                                                    | Rosatis Hampshire      | 308.43                        | STUDENT         |
| 10/25/2023                                                    | Russo Power Equipment  | 189.99                        | BG              |
| 10/25/2023                                                    | Russo Power Equipment  | 52.99                         | BUILDING        |
| 10/6/2023                                                     | Sams Club #6339        | 440.56                        | STUDENT         |
| 10/9/2023                                                     | Sams Club #6339        | 185.92                        | STAFF           |
| 10/12/2023                                                    | Sams Club #6339        | 75.57                         | FACS            |
| 10/21/2023                                                    | Sams Club #6339        | 340.23                        | STUDENT         |
| 10/22/2023                                                    | Sams Club #6339        | 246.84                        | STUDENT         |
| 10/30/2023                                                    | Sams Club #6339        | -50.94                        | STUDENT         |
| 10/30/2023                                                    | Sams Club #6339        | 161.72                        | STUDENT         |
| 10/11/2023                                                    | Samsclub #4815         | 53.88                         | STUDENT         |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/31/2023                                                    | Samsclub #4942         | 228.68                        | FACS            |
| 10/11/2023                                                    | Samsclub #6339         | 443.03                        | BG              |
| 10/11/2023                                                    | Samsclub #6339         | 49.48                         | STAFF           |
| 11/2/2023                                                     | Samsclub #6339         | 228.72                        | BG              |
| 10/6/2023                                                     | Samsclub.Com           | 359.20                        | STUDENT         |
| 10/11/2023                                                    | Samsclub.Com           | 186.80                        | STUDENT         |
| 10/24/2023                                                    | Samsclub.Com           | 45.30                         | STUDENT         |
| 10/24/2023                                                    | Samsclub.Com           | 448.30                        | STUDENT         |
| 10/28/2023                                                    | Samsclub.Com           | 100.38                        | STUDENT         |
| 11/1/2023                                                     | Samsclub.Com           | 199.78                        | STUDENT         |
| 10/12/2023                                                    | Senor Dylans Cantina   | 281.08                        | STAFF           |
| 10/18/2023                                                    | Senor Dylans Cantina   | 324.57                        | STAFF           |
| 10/25/2023                                                    | Senor Dylans Cantina   | 247.84                        | STAFF           |
| 10/26/2023                                                    | Senor Dylans Cantina   | 555.45                        | STAFF           |
| 10/6/2023                                                     | Sherwin Williams 70304 | 60.55                         | BG              |
| 10/10/2023                                                    | Sherwin Williams 70304 | 64.00                         | BG              |
| 10/14/2023                                                    | Sherwin Williams 70304 | 168.49                        | BG              |
| 10/5/2023                                                     | Sp All Seasons Orcha   | 922.00                        | STUDENT         |
| 10/12/2023                                                    | Sp Java Sok B2b        | 1093.45                       | STUDENT         |
| 10/10/2023                                                    | Sp Just For Kix Cata   | 285.74                        | STUDENT         |
| 10/25/2023                                                    | Spotheo 844-356-8054   | 101.65                        | STAFF           |
| 11/2/2023                                                     | Sq Authorized Food Eq  | 47.00                         | BG              |
| 10/13/2023                                                    | Sq Dukes Blues-N-Bbq   | 746.00                        | STUDENT         |
| 10/24/2023                                                    | Sq Northern Illinois   | 540.00                        | STAFF           |
| 10/18/2023                                                    | Sq Shake Shack         | 21.03                         | STAFF           |
| 10/19/2023                                                    | Sq The Bling Boss      | 1037.22                       | STAFF           |
| 10/20/2023                                                    | Starbucks Store 02287  | 20.85                         | STUDENT         |
| 10/31/2023                                                    | Steiner Elec Elk Grove | 901.98                        | BG              |
| 10/24/2023                                                    | Steiner Elec St Charle | 304.00                        | BG              |
| 11/2/2023                                                     | Steiner Elec St Charle | 408.96                        | BG              |
| 10/27/2023                                                    | Sullivan S Foods Maren | 72.00                         | STAFF           |
| 10/17/2023                                                    | Symlicity Corp         | 350.00                        | STAFF           |
| 10/29/2023                                                    | Target 00011668        | 68.81                         | STAFF           |
| 10/6/2023                                                     | Target 00018010        | 41.97                         | STUDENT         |
| 10/6/2023                                                     | Target 00018010        | 69.99                         | STUDENT         |
| 10/10/2023                                                    | Target 00018010        | 12.87                         | STUDENT         |
| 10/10/2023                                                    | Target 00018010        | 103.80                        | STUDENT         |
| 10/11/2023                                                    | Target 00018010        | 19.47                         | STUDENT         |
| 10/17/2023                                                    | Target 00018010        | 44.84                         | STAFF           |
| 10/23/2023                                                    | Target 00018010        | 10.50                         | STUDENT         |
| 10/24/2023                                                    | Target 00018010        | 38.94                         | STUDENT         |



| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/26/2023                                                    | Target 00018010        | 66.99                         | STAFF           |
| 11/1/2023                                                     | Target 00018010        | 32.97                         | STAFF           |
| 10/8/2023                                                     | Target 00021220        | 27.79                         | STUDENT         |
| 10/26/2023                                                    | Target 00021220        | 34.99                         | STUDENT         |
| 10/17/2023                                                    | Target.Com             | 62.75                         | STUDENT         |
| 10/18/2023                                                    | Target.Com             | 7.88                          | STUDENT         |
| 10/18/2023                                                    | Target.Com             | 280.97                        | STUDENT         |
| 11/1/2023                                                     | Target.Com             | 287.47                        | STUDENT         |
| 10/24/2023                                                    | Taylor St Pizza Algonq | 107.16                        | STUDENT         |
| 10/13/2023                                                    | Taylor Street Pizza Of | 502.44                        | STUDENT         |
| 10/18/2023                                                    | Taylor Street Pizza Of | 112.55                        | STUDENT         |
| 10/27/2023                                                    | Taylor Street Pizza Of | 50.46                         | STUDENT         |
| 10/27/2023                                                    | Taylor Street Pizza Of | 92.43                         | STUDENT         |
| 11/2/2023                                                     | Textmagic.Com          | 20.00                         | STAFF           |
| 10/10/2023                                                    | Thats Great News       | 292.19                        | STUDENT         |
| 10/5/2023                                                     | The Den Golf Course    | 17.16                         | STUDENT         |
| 10/5/2023                                                     | The Den Golf Course    | 59.00                         | STUDENT         |
| 10/6/2023                                                     | The Den Golf Course    | 11.74                         | STUDENT         |
| 10/17/2023                                                    | The Home Depot #1934   | 53.70                         | BUILDING        |
| 10/20/2023                                                    | The Home Depot #1934   | 498.72                        | STUDENT         |
| 10/4/2023                                                     | The Home Depot #1940   | 12.55                         | BG              |
| 10/4/2023                                                     | The Home Depot #1940   | 32.77                         | BG              |
| 10/5/2023                                                     | The Home Depot #1940   | 125.94                        | BG              |
| 10/5/2023                                                     | The Home Depot #1940   | 312.97                        | BG              |
| 10/5/2023                                                     | The Home Depot #1940   | 548.00                        | BG              |
| 10/6/2023                                                     | The Home Depot #1940   | 44.98                         | BG              |
| 10/7/2023                                                     | The Home Depot #1940   | 18.98                         | BG              |
| 10/9/2023                                                     | The Home Depot #1940   | 59.59                         | BG              |
| 10/10/2023                                                    | The Home Depot #1940   | 51.94                         | BG              |
| 10/11/2023                                                    | The Home Depot #1940   | 12.35                         | BG              |
| 10/11/2023                                                    | The Home Depot #1940   | 116.88                        | BG              |
| 10/12/2023                                                    | The Home Depot #1940   | 17.48                         | BG              |
| 10/12/2023                                                    | The Home Depot #1940   | 64.52                         | BG              |
| 10/12/2023                                                    | The Home Depot #1940   | 216.70                        | BG              |
| 10/12/2023                                                    | The Home Depot #1940   | 241.45                        | BUILDING        |
| 10/13/2023                                                    | The Home Depot #1940   | 7.21                          | BG              |
| 10/13/2023                                                    | The Home Depot #1940   | 68.75                         | BG              |
| 10/13/2023                                                    | The Home Depot #1940   | 311.71                        | BG              |
| 10/13/2023                                                    | The Home Depot #1940   | 416.27                        | BG              |
| 10/14/2023                                                    | The Home Depot #1940   | 533.01                        | BG              |
| 10/15/2023                                                    | The Home Depot #1940   | 124.50                        | BG              |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>      | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|----------------------|-------------------------------|-----------------|
| 10/16/2023                                                    | The Home Depot #1940 | 19.94                         | BG              |
| 10/17/2023                                                    | The Home Depot #1940 | 27.45                         | BG              |
| 10/17/2023                                                    | The Home Depot #1940 | 28.46                         | BG              |
| 10/17/2023                                                    | The Home Depot #1940 | 29.85                         | BG              |
| 10/17/2023                                                    | The Home Depot #1940 | 9.97                          | BUILDING        |
| 10/17/2023                                                    | The Home Depot #1940 | 16.98                         | STUDENT         |
| 10/18/2023                                                    | The Home Depot #1940 | 29.41                         | BG              |
| 10/18/2023                                                    | The Home Depot #1940 | 86.32                         | BG              |
| 10/19/2023                                                    | The Home Depot #1940 | 99.98                         | BG              |
| 10/19/2023                                                    | The Home Depot #1940 | 67.20                         | STUDENT         |
| 10/20/2023                                                    | The Home Depot #1940 | 62.86                         | BG              |
| 10/20/2023                                                    | The Home Depot #1940 | 110.72                        | BG              |
| 10/23/2023                                                    | The Home Depot #1940 | 42.96                         | BG              |
| 10/23/2023                                                    | The Home Depot #1940 | 44.94                         | BG              |
| 10/24/2023                                                    | The Home Depot #1940 | 53.86                         | BG              |
| 10/25/2023                                                    | The Home Depot #1940 | 69.97                         | BG              |
| 10/25/2023                                                    | The Home Depot #1940 | 81.87                         | BG              |
| 10/25/2023                                                    | The Home Depot #1940 | 97.85                         | BG              |
| 10/25/2023                                                    | The Home Depot #1940 | 67.04                         | BUILDING        |
| 10/26/2023                                                    | The Home Depot #1940 | 16.97                         | BG              |
| 10/26/2023                                                    | The Home Depot #1940 | 134.98                        | BG              |
| 10/26/2023                                                    | The Home Depot #1940 | 172.40                        | BG              |
| 10/26/2023                                                    | The Home Depot #1940 | 264.51                        | BG              |
| 10/27/2023                                                    | The Home Depot #1940 | 5.50                          | BG              |
| 10/27/2023                                                    | The Home Depot #1940 | 104.85                        | BG              |
| 10/27/2023                                                    | The Home Depot #1940 | 231.97                        | BG              |
| 10/27/2023                                                    | The Home Depot #1940 | 74.91                         | BUILDING        |
| 10/28/2023                                                    | The Home Depot #1940 | 92.86                         | BG              |
| 10/28/2023                                                    | The Home Depot #1940 | 126.13                        | STUDENT         |
| 10/30/2023                                                    | The Home Depot #1940 | 134.92                        | BG              |
| 10/30/2023                                                    | The Home Depot #1940 | 20.44                         | STAFF           |
| 10/30/2023                                                    | The Home Depot #1940 | 13.98                         | STUDENT         |
| 10/31/2023                                                    | The Home Depot #1940 | 119.03                        | BG              |
| 10/31/2023                                                    | The Home Depot #1940 | 719.72                        | BG              |
| 11/1/2023                                                     | The Home Depot #1940 | 24.93                         | BG              |
| 11/1/2023                                                     | The Home Depot #1940 | 51.62                         | BG              |
| 11/1/2023                                                     | The Home Depot #1940 | 58.84                         | BG              |
| 11/1/2023                                                     | The Home Depot #1940 | 116.53                        | BG              |
| 10/4/2023                                                     | The Home Depot #1948 | 132.92                        | BG              |
| 10/4/2023                                                     | The Home Depot #1948 | 331.24                        | BG              |
| 10/5/2023                                                     | The Home Depot #1948 | 79.84                         | BUILDING        |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>      | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|----------------------|-------------------------------|-----------------|
| 10/5/2023                                                     | The Home Depot #1948 | 252.97                        | BUILDING        |
| 10/6/2023                                                     | The Home Depot #1948 | 6.98                          | BG              |
| 10/6/2023                                                     | The Home Depot #1948 | 14.15                         | BG              |
| 10/6/2023                                                     | The Home Depot #1948 | 54.56                         | BG              |
| 10/6/2023                                                     | The Home Depot #1948 | 802.01                        | BG              |
| 10/7/2023                                                     | The Home Depot #1948 | 59.82                         | BG              |
| 10/8/2023                                                     | The Home Depot #1948 | 156.77                        | BG              |
| 10/10/2023                                                    | The Home Depot #1948 | 17.32                         | BG              |
| 10/11/2023                                                    | The Home Depot #1948 | 423.15                        | BG              |
| 10/12/2023                                                    | The Home Depot #1948 | 13.47                         | BUILDING        |
| 10/16/2023                                                    | The Home Depot #1948 | 8.25                          | BG              |
| 10/16/2023                                                    | The Home Depot #1948 | 57.49                         | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | -22.48                        | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | 19.98                         | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | 33.91                         | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | 44.46                         | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | 67.34                         | BG              |
| 10/18/2023                                                    | The Home Depot #1948 | 79.96                         | STUDENT         |
| 10/20/2023                                                    | The Home Depot #1948 | 16.79                         | BG              |
| 10/20/2023                                                    | The Home Depot #1948 | 99.00                         | BG              |
| 10/23/2023                                                    | The Home Depot #1948 | 39.97                         | BG              |
| 10/23/2023                                                    | The Home Depot #1948 | 50.39                         | BG              |
| 10/24/2023                                                    | The Home Depot #1948 | 58.64                         | STUDENT         |
| 10/25/2023                                                    | The Home Depot #1948 | 60.45                         | BG              |
| 10/25/2023                                                    | The Home Depot #1948 | 149.00                        | BG              |
| 10/25/2023                                                    | The Home Depot #1948 | 213.65                        | BUILDING        |
| 10/25/2023                                                    | The Home Depot #1948 | 239.69                        | BUILDING        |
| 10/26/2023                                                    | The Home Depot #1948 | 6.84                          | BG              |
| 10/26/2023                                                    | The Home Depot #1948 | 296.22                        | BG              |
| 10/27/2023                                                    | The Home Depot #1948 | 164.90                        | BUILDING        |
| 10/31/2023                                                    | The Home Depot #1948 | 34.11                         | BG              |
| 10/12/2023                                                    | The Hr Weekly        | 349.00                        | STAFF           |
| 10/19/2023                                                    | The Ups Store 6063   | 15.19                         | BUILDING        |
| 10/5/2023                                                     | Toms Farm Market     | 868.00                        | STUDENT         |
| 10/18/2023                                                    | Toms Farm Market     | 89.94                         | STAFF           |
| 10/20/2023                                                    | Toms Farm Market     | 160.00                        | STUDENT         |
| 10/23/2023                                                    | Toms Farm Market     | 41.69                         | STAFF           |
| 10/24/2023                                                    | Toms Farm Market     | 590.00                        | STUDENT         |
| 10/12/2023                                                    | Tractor Supply # 131 | 35.98                         | BG              |
| 10/25/2023                                                    | Trane Supply-112420  | 102.88                        | BG              |
| 10/27/2023                                                    | Trane Supply-112420  | 8.28                          | BG              |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 11/1/2023                                                     | Trane Supply-112420    | 99.88                         | BG              |
| 10/12/2023                                                    | Tropical Smoothie Cafe | 28.96                         | STUDENT         |
| 10/19/2023                                                    | Tst Algonquin Sub Sho  | 753.25                        | STAFF           |
| 10/18/2023                                                    | Tst Billy Goat Tavern  | 12.35                         | STAFF           |
| 10/17/2023                                                    | Tst Dc Cobbs East Dun  | 177.36                        | STUDENT         |
| 10/12/2023                                                    | Tst El Fuego Tacos An  | 645.00                        | STUDENT         |
| 10/26/2023                                                    | Tst Georgios Pizza -   | 79.69                         | STUDENT         |
| 10/20/2023                                                    | Tst Julie Anns Frozen  | 21.38                         | STUDENT         |
| 10/22/2023                                                    | Tst North & Maple      | 19.81                         | STAFF           |
| 10/22/2023                                                    | Tst North & Maple      | 22.35                         | STAFF           |
| 11/2/2023                                                     | Tst Randolph Tavern -  | 63.65                         | TRAVEL          |
| 10/5/2023                                                     | Tst Tonys Cafe - Crys  | 605.00                        | STUDENT         |
| 10/27/2023                                                    | Tst Tonys Cafe - Crys  | 795.00                        | STUDENT         |
| 10/19/2023                                                    | Uber Trip              | 22.96                         | STAFF           |
| 10/19/2023                                                    | Uber Trip              | 60.22                         | STAFF           |
| 10/21/2023                                                    | Uber Trip              | 53.80                         | STAFF           |
| 10/5/2023                                                     | Usps Po 1613080110     | 132.00                        | POSTAGE         |
| 10/30/2023                                                    | Usps Po 1622380118     | 9.00                          | POSTAGE         |
| 10/28/2023                                                    | Usps Po 1630600136     | 61.90                         | POSTAGE         |
| 10/17/2023                                                    | Usps Po 1633970140     | 198.00                        | STAFF           |
| 10/25/2023                                                    | Usps Po 1633970140     | 66.00                         | POSTAGE         |
| 10/11/2023                                                    | Village Fresh Market   | 89.00                         | STUDENT         |
| 10/20/2023                                                    | Walgreens #4258        | 3.69                          | STAFF           |
| 10/27/2023                                                    | Walgreens #4502        | 316.92                        | STUDENT         |
| 10/18/2023                                                    | Wal-Mart #1377         | 105.08                        | STUDENT         |
| 10/11/2023                                                    | Wal-Mart #1413         | 47.28                         | STUDENT         |
| 10/22/2023                                                    | Wal-Mart #1413         | 127.52                        | STUDENT         |
| 10/25/2023                                                    | Wal-Mart #1413         | 95.85                         | STAFF           |
| 10/25/2023                                                    | Wal-Mart #1413         | 93.52                         | STUDENT         |
| 10/26/2023                                                    | Wal-Mart #1413         | 54.61                         | STAFF           |
| 10/5/2023                                                     | Wal-Mart #1531         | 36.78                         | FACS            |
| 10/5/2023                                                     | Wal-Mart #1531         | 14.98                         | STAFF           |
| 10/5/2023                                                     | Wal-Mart #1531         | 20.00                         | STUDENT         |
| 10/6/2023                                                     | Wal-Mart #1531         | 85.04                         | BUILDING        |
| 10/7/2023                                                     | Wal-Mart #1531         | 453.85                        | STUDENT         |
| 10/10/2023                                                    | Wal-Mart #1531         | 57.50                         | FACS            |
| 10/11/2023                                                    | Wal-Mart #1531         | 66.71                         | STAFF           |
| 10/11/2023                                                    | Wal-Mart #1531         | 124.60                        | STUDENT         |
| 10/12/2023                                                    | Wal-Mart #1531         | 97.28                         | STUDENT         |
| 10/13/2023                                                    | Wal-Mart #1531         | 76.74                         | FACS            |
| 10/13/2023                                                    | Wal-Mart #1531         | 169.73                        | STUDENT         |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b> | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| 10/13/2023                                                    | Wal-Mart #1531  | 182.37                        | STUDENT         |
| 10/16/2023                                                    | Wal-Mart #1531  | 103.06                        | FACS            |
| 10/17/2023                                                    | Wal-Mart #1531  | 23.80                         | FACS            |
| 10/17/2023                                                    | Wal-Mart #1531  | 127.67                        | FACS            |
| 10/17/2023                                                    | Wal-Mart #1531  | 323.44                        | STUDENT         |
| 10/18/2023                                                    | Wal-Mart #1531  | 76.14                         | FACS            |
| 10/19/2023                                                    | Wal-Mart #1531  | 139.94                        | FACS            |
| 10/20/2023                                                    | Wal-Mart #1531  | 63.55                         | FACS            |
| 10/20/2023                                                    | Wal-Mart #1531  | 60.00                         | STUDENT         |
| 10/20/2023                                                    | Wal-Mart #1531  | 133.82                        | STUDENT         |
| 10/21/2023                                                    | Wal-Mart #1531  | 13.91                         | STUDENT         |
| 10/23/2023                                                    | Wal-Mart #1531  | 13.55                         | STUDENT         |
| 10/24/2023                                                    | Wal-Mart #1531  | 114.50                        | STUDENT         |
| 10/24/2023                                                    | Wal-Mart #1531  | 189.68                        | STUDENT         |
| 10/25/2023                                                    | Wal-Mart #1531  | 59.98                         | STUDENT         |
| 10/26/2023                                                    | Wal-Mart #1531  | 102.00                        | FACS            |
| 10/26/2023                                                    | Wal-Mart #1531  | 119.92                        | STUDENT         |
| 10/26/2023                                                    | Wal-Mart #1531  | 185.66                        | STUDENT         |
| 10/30/2023                                                    | Wal-Mart #1531  | 135.40                        | FACS            |
| 10/31/2023                                                    | Wal-Mart #1531  | 184.27                        | FACS            |
| 10/31/2023                                                    | Wal-Mart #1531  | 475.00                        | STUDENT         |
| 11/1/2023                                                     | Wal-Mart #1531  | 21.96                         | FACS            |
| 11/1/2023                                                     | Wal-Mart #1531  | 103.36                        | FACS            |
| 11/1/2023                                                     | Wal-Mart #1531  | 57.30                         | STUDENT         |
| 10/13/2023                                                    | Wal-Mart #4641  | 271.84                        | STUDENT         |
| 10/19/2023                                                    | Wal-Mart #4641  | 27.56                         | BUILDING        |
| 10/23/2023                                                    | Wal-Mart #4641  | 9.20                          | STUDENT         |
| 10/23/2023                                                    | Wal-Mart #4641  | 25.00                         | STUDENT         |
| 10/26/2023                                                    | Wal-Mart #4641  | 170.22                        | STAFF           |
| 10/26/2023                                                    | Wal-Mart #4641  | 212.38                        | STAFF           |
| 10/26/2023                                                    | Wal-Mart #4641  | 166.51                        | STUDENT         |
| 11/1/2023                                                     | Wal-Mart #4641  | 34.87                         | STUDENT         |
| 10/11/2023                                                    | Wal-Mart #5060  | 97.80                         | STUDENT         |
| 10/18/2023                                                    | Wal-Mart #5060  | 15.72                         | STAFF           |
| 10/23/2023                                                    | Wal-Mart #5060  | 76.04                         | STUDENT         |
| 10/24/2023                                                    | Wal-Mart #5060  | 22.62                         | FACS            |
| 10/25/2023                                                    | Wal-Mart #5060  | 83.53                         | STAFF           |
| 10/25/2023                                                    | Wal-Mart #5060  | 135.19                        | STAFF           |
| 10/26/2023                                                    | Wal-Mart #5060  | 268.28                        | STUDENT         |
| 10/27/2023                                                    | Wal-Mart #5060  | 131.96                        | STAFF           |
| 10/29/2023                                                    | Wal-Mart #5060  | 109.68                        | FACS            |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/30/2023                                                    | Wal-Mart #5060         | 103.49                        | STAFF           |
| 10/30/2023                                                    | Wal-Mart #5060         | 140.77                        | STAFF           |
| 10/31/2023                                                    | Wal-Mart #5060         | 29.88                         | STUDENT         |
| 10/31/2023                                                    | Wal-Mart #5060         | 66.79                         | STUDENT         |
| 11/1/2023                                                     | Wal-Mart #5060         | 40.77                         | STUDENT         |
| 11/2/2023                                                     | Wal-Mart #5060         | 13.38                         | STAFF           |
| 10/30/2023                                                    | Wal-Mart #5276         | 187.84                        | STUDENT         |
| 10/27/2023                                                    | Walmart.Com            | 780.00                        | STAFF           |
| 10/27/2023                                                    | Walmart.Com            | 36.49                         | STUDENT         |
| 10/31/2023                                                    | Walmart.Com            | 89.18                         | STUDENT         |
| 11/1/2023                                                     | Walmart.Com            | 6.86                          | STUDENT         |
| 11/2/2023                                                     | Walmart.Com            | 102.44                        | STAFF           |
| 11/2/2023                                                     | Walmart.Com            | 133.08                        | STAFF           |
| 10/10/2023                                                    | Walmart.Com 8009666546 | 58.38                         | STUDENT         |
| 11/2/2023                                                     | Walmart.Com 8009666546 | 13.72                         | STUDENT         |
| 10/6/2023                                                     | West Side Electric Sup | 20.73                         | BG              |
| 10/17/2023                                                    | West Side Electric Sup | 100.83                        | BG              |
| 10/27/2023                                                    | West Side Electric Sup | 271.35                        | BG              |
| 10/26/2023                                                    | Wm F Meyer Co Elgin    | 145.72                        | BG              |
| 10/5/2023                                                     | Wm Supercenter #1211   | 59.70                         | STUDENT         |
| 10/9/2023                                                     | Wm Supercenter #1377   | 10.98                         | STUDENT         |
| 10/19/2023                                                    | Wm Supercenter #1377   | 226.33                        | STUDENT         |
| 10/8/2023                                                     | Wm Supercenter #1814   | 12.24                         | STAFF           |
| 10/22/2023                                                    | Wm Supercenter #1814   | 124.42                        | STUDENT         |
| 10/10/2023                                                    | Wm Supercenter #4641   | 103.28                        | FACS            |
| 10/13/2023                                                    | Wm Supercenter #4641   | 55.14                         | STAFF           |
| 10/16/2023                                                    | Wm Supercenter #4641   | 126.75                        | FACS            |
| 10/17/2023                                                    | Wm Supercenter #4641   | 41.86                         | FACS            |
| 10/18/2023                                                    | Wm Supercenter #4641   | 32.52                         | STUDENT         |
| 10/21/2023                                                    | Wm Supercenter #4641   | 36.14                         | STUDENT         |
| 10/23/2023                                                    | Wm Supercenter #4641   | 336.40                        | FACS            |
| 10/23/2023                                                    | Wm Supercenter #4641   | 25.00                         | STUDENT         |
| 10/23/2023                                                    | Wm Supercenter #4641   | 25.00                         | STUDENT         |
| 10/23/2023                                                    | Wm Supercenter #4641   | 25.00                         | STUDENT         |
| 10/24/2023                                                    | Wm Supercenter #4641   | 35.44                         | BUILDING        |
| 10/27/2023                                                    | Wm Supercenter #4641   | 21.34                         | FACS            |
| 10/30/2023                                                    | Wm Supercenter #4641   | 143.68                        | FACS            |
| 10/9/2023                                                     | Wm Supercenter #5060   | 6.94                          | FACS            |
| 10/10/2023                                                    | Wm Supercenter #5060   | 25.78                         | STUDENT         |
| 10/10/2023                                                    | Wm Supercenter #5060   | 26.88                         | STUDENT         |
| 10/11/2023                                                    | Wm Supercenter #5060   | 41.00                         | STUDENT         |

| <b>Pcard<br/>Statement<br/>Posting Date<br/>November 2023</b> | <b>Merchant</b>        | <b>Transaction<br/>Amount</b> | <b>Comments</b> |
|---------------------------------------------------------------|------------------------|-------------------------------|-----------------|
| 10/11/2023                                                    | Wm Supercenter #5060   | 60.22                         | STUDENT         |
| 10/12/2023                                                    | Wm Supercenter #5060   | 112.18                        | STAFF           |
| 10/13/2023                                                    | Wm Supercenter #5060   | 44.51                         | STAFF           |
| 10/18/2023                                                    | Wm Supercenter #5060   | 85.35                         | STAFF           |
| 10/20/2023                                                    | Wm Supercenter #5060   | 116.91                        | STAFF           |
| 10/20/2023                                                    | Wm Supercenter #5060   | -12.12                        | STUDENT         |
| 10/23/2023                                                    | Wm Supercenter #5060   | 21.32                         | STUDENT         |
| 10/27/2023                                                    | Wm Supercenter #5060   | 141.67                        | STAFF           |
| 10/30/2023                                                    | Wm Supercenter #5060   | 14.82                         | STAFF           |
| 10/30/2023                                                    | Wm Supercenter #5060   | 12.82                         | STUDENT         |
| 10/31/2023                                                    | Wm Supercenter #5060   | 78.34                         | STUDENT         |
| 11/1/2023                                                     | Www.lappo.Org          | 45.00                         | STAFF           |
| 11/2/2023                                                     | Zenni Optical, Inc.    | 57.76                         | STUDENT         |
| 10/6/2023                                                     | Ziegler-Carpentersvill | 64.15                         | BUILDING        |
| 10/10/2023                                                    | Ziegler-Carpentersvill | 1.98                          | BG              |
| 10/17/2023                                                    | Ziegler-Carpentersvill | 24.40                         | BG              |
| 10/20/2023                                                    | Ziegler-Carpentersvill | 4.97                          | BG              |
| 10/25/2023                                                    | Ziegler-Carpentersvill | 65.13                         | BG              |
| 10/30/2023                                                    | Ziegler-Carpentersvill | 20.57                         | BG              |
| 10/31/2023                                                    | Ziegler-Carpentersvill | 16.99                         | BUILDING        |
| 10/19/2023                                                    | Zieglers Ace Hdwe      | 18.54                         | BG              |
| 10/26/2023                                                    | Zieglers Ace Hdwe      | 4.28                          | BG              |

Grand Total: \$109,404.34

**ACTIVITY ACCOUNT SUMMARY**  
**FOR MONTH OF: October, 2023**

|                      | Month to Date      |                         |                    |  | Year To Date                        |                       |                            |                           |
|----------------------|--------------------|-------------------------|--------------------|--|-------------------------------------|-----------------------|----------------------------|---------------------------|
|                      | Month End Receipts | Month End Disbursements | Month End Activity |  | July 1, 2023 Beginning Book Balance | Year to Date Receipts | Year to Date Disbursements | Year to Date Book Balance |
| <b>School</b>        |                    |                         |                    |  |                                     |                       |                            |                           |
| Algonquin Lakes ES   | \$ 4,452.25        | \$ 5,252.72             | \$ (800.47)        |  | \$ 6,702                            | \$ 4,649              | \$ 5,303                   | \$ 6,049                  |
| Algonquin M.S.       | \$ 1,874.31        | \$ 1,309.34             | \$ 564.97          |  | \$ 16,711                           | \$ 4,837              | \$ 5,034                   | \$ 16,513                 |
| Big Timber E.S       | \$ 3,871.16        | \$ 25.00                | \$ 3,846.16        |  | \$ 582                              | \$ 4,746              | \$ 86                      | \$ 5,242                  |
| Carpentersville M.S. | \$ 3,308.10        | \$ 3,949.44             | \$ (641.34)        |  | \$ 26,946                           | \$ 3,662              | \$ 4,182                   | \$ 26,426                 |
| DeLacey              | \$ 1,763.63        | \$ 796.00               | \$ 967.63          |  | \$ 5,175                            | \$ 1,832              | \$ 796                     | \$ 6,212                  |
| Dundee-Crown H.S.    | \$ 46,931.59       | \$ 27,610.07            | \$ 19,321.52       |  | \$ 154,086                          | \$ 122,725            | \$ 89,698                  | \$ 187,112                |
| Dundee Highlands     | \$ 9.89            | \$ 216.20               | \$ (206.31)        |  | \$ 2,137                            | \$ 558                | \$ 589                     | \$ 2,106                  |
| Dundee M.S.          | \$ 22,626.51       | \$ 23,729.33            | \$ (1,102.82)      |  | \$ 116,533                          | \$ 26,406             | \$ 29,162                  | \$ 113,777                |
| Eastview ES          | \$ 3.90            | \$ 1,276.00             | \$ (1,272.10)      |  | \$ 1,283                            | \$ 20                 | \$ 1,499                   | \$ (195)                  |
| Gary D Wright ES     | \$ 6,406.04        | \$ 1,127.63             | \$ 5,278.41        |  | \$ 6,496                            | \$ 11,627             | \$ 4,346                   | \$ 13,777                 |
| Gilberts ES          | \$ 155.22          | \$ -                    | \$ 155.22          |  | \$ 4,584                            | \$ 1,153              | \$ 2,351                   | \$ 3,386                  |
| Golfview ES          | \$ 9.70            | \$ 630.00               | \$ (620.30)        |  | \$ 2,542                            | \$ 42                 | \$ 1,037                   | \$ 1,547                  |
| Hampshire ES         | \$ 1,225.08        | \$ 1,978.00             | \$ (752.92)        |  | \$ 4,854                            | \$ 2,993              | \$ 4,980                   | \$ 2,866                  |
| Hampshire H.S.       | \$ 70,763.00       | \$ 53,370.73            | \$ 17,392.27       |  | \$ 278,773                          | \$ 149,513            | \$ 119,419                 | \$ 308,867                |
| Hampshire M.S.       | \$ 10,087.52       | \$ 2,993.96             | \$ 7,093.56        |  | \$ 72,907                           | \$ 17,883             | \$ 2,536                   | \$ 88,254                 |
| H.D. Jacobs H.S.     | \$ 94,087.32       | \$ 30,661.47            | \$ 63,425.85       |  | \$ 174,713                          | \$ 156,470            | \$ 84,636                  | \$ 246,548                |
| Lake In The Hills ES | \$ 26.08           | \$ -                    | \$ 26.08           |  | \$ 5,849                            | \$ 193                | \$ 208                     | \$ 5,834                  |
| Lakewood ES          | \$ 4,331.63        | \$ 3,056.24             | \$ 1,275.39        |  | \$ 22,479                           | \$ 4,626              | \$ 3,288                   | \$ 23,817                 |
| Liberty ES           | \$ 16.72           | \$ -                    | \$ 16.72           |  | \$ 3,668                            | \$ 65                 | \$ -                       | \$ 3,733                  |
| Lincoln Prairie ES   | \$ 717.49          | \$ 96.98                | \$ 620.51          |  | \$ 9,558                            | \$ 2,643              | \$ 931                     | \$ 11,271                 |
| Meadowdale ES        | \$ 4,587.32        | \$ -                    | \$ 4,587.32        |  | \$ 2,143                            | \$ 4,672              | \$ 1,376                   | \$ 5,439                  |
| Neubert ES           | \$ 9.27            | \$ -                    | \$ 9.27            |  | \$ 3,001                            | \$ 902                | \$ 1,860                   | \$ 2,043                  |
| Parkview ES          | \$ 30.68           | \$ -                    | \$ 30.68           |  | \$ 6,712                            | \$ 145                | \$ -                       | \$ 6,857                  |
| Perry ES             | \$ 215.95          | \$ 879.81               | \$ (663.86)        |  | \$ 10,757                           | \$ 358                | \$ 1,142                   | \$ 9,972                  |
| Sleepy Hollow ES     | \$ 461.00          | \$ 340.00               | \$ 121.00          |  | \$ 1,763                            | \$ 482                | \$ 887                     | \$ 1,359                  |
| Westfield ES/MS      | \$ 12,387.74       | \$ 10,492.32            | \$ 1,895.42        |  | \$ 39,663                           | \$ 37,980             | \$ 18,250                  | \$ 59,393                 |
| Total                | \$ 290,359.10      | \$ 169,791.24           | \$ 120,567.86      |  | \$ 980,617                          | \$ 561,181            | \$ 383,595                 | \$ 1,158,203              |



**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION          | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE  |
|------------------------------------|-------------|----------|----------|-----------|----------|
| <b>Cash Accounts</b>               |             |          |          |           |          |
| 1000-00-10 Harris - Checking       | 6,848.66    | 4,452.25 | 5,252.72 |           | 6,048.19 |
| <b>Total Cash Accounts</b>         | 6,848.66    | 4,452.25 | 5,252.72 | 0.00      | 6,048.19 |
| <b>Other Accounts</b>              |             |          |          |           |          |
| 200M-00-00 Special Ed              | 153.25      |          |          |           | 153.25   |
| 2029-00-00 Class of 2029           | 39.55       |          |          |           | 39.55    |
| 2030-00-00 Class of 2030           | 137.56      |          |          |           | 137.56   |
| 2032-00-00 Class of 2032           | 295.83      | 6.00     |          |           | 301.83   |
| 2033-00-00 Class of 2033           | 175.75      |          |          |           | 175.75   |
| 2034-00-00 Class of 2034           | 112.45      |          |          |           | 112.45   |
| 2035-00-00 Class of 2035           | 85.05       |          |          |           | 85.05    |
| 2036-00-00 Class of 2036           | 0.00        |          | 450.00   |           | (450.00) |
| 2090-10-00 Acting Club             | 51.46       |          |          |           | 51.46    |
| 2410-00-00 Culinary Kids 2/3       | 80.57       |          |          |           | 80.57    |
| 2415-10-00 Science Club            | 10.31       |          |          |           | 10.31    |
| 2590-10-00 Lady Lions Running Club | 1,051.07    |          |          |           | 1,051.07 |
| 2590-20-00 Boys Running Club       | 443.36      |          | 321.00   |           | 122.36   |
| 4100-10-10 Fitness Club            | 899.05      |          |          |           | 899.05   |
| 4200-10-00 Birthday Books          | 90.00       | 75.00    |          | (165.00)  | 0.00     |
| 4200-20-00 Book Fair               | 0.00        | 4,320.88 | 4,481.72 | 165.00    | 4.16     |
| 4210-00-00 Holiday Creations       | 135.85      |          |          |           | 135.85   |
| 4300-00-00 Yearbook                | 1,815.76    |          |          |           | 1,815.76 |
| 5100-00-00 General Fund            | 312.70      |          |          |           | 312.70   |
| 5500-10-00 ALES Grant Awards       | 18.19       |          |          |           | 18.19    |
| 5700-00-00 Social Committee        | 245.00      |          |          |           | 245.00   |
| 6000-00-00 Interest Income         | 695.90      | 50.37    |          |           | 746.27   |
| <b>Total Other Accounts</b>        | 6,848.66    | 4,452.25 | 5,252.72 | 0.00      | 6,048.19 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION             | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE   |
|---------------------------------------|-------------|----------|----------|-----------|-----------|
| <b>Cash Accounts</b>                  |             |          |          |           |           |
| 1000-00-10 Harris - Checking          | 15,948.30   | 1,874.31 | 1,309.34 |           | 16,513.27 |
| <b>Total Cash Accounts</b>            | 15,948.30   | 1,874.31 | 1,309.34 | 0.00      | 16,513.27 |
| <b>Other Accounts</b>                 |             |          |          |           |           |
| 2000-10-00 Student Council            | 646.30      |          |          |           | 646.30    |
| 2028-00-00 Class of 2028              | 612.08      |          |          |           | 612.08    |
| 2029-00-00 Class of 2029              | 234.79      |          |          |           | 234.79    |
| 2030-00-00 Class of 2030              | 0.00        | 1,700.00 | 969.00   |           | 731.00    |
| 2110-10-00 Band                       | 279.11      |          |          |           | 279.11    |
| 2140-10-00 Chorus                     | 962.03      |          | 122.00   |           | 840.03    |
| 2150-30-00 Musical                    | 6,084.69    |          |          |           | 6,084.69  |
| 2151-10-00 Music Club                 | 433.43      |          |          |           | 433.43    |
| 2220-10-00 Art Club                   | 315.57      | 90.00    |          | (15.00)   | 390.57    |
| 2230-10-00 Beta Club                  | 496.78      |          |          |           | 496.78    |
| 2240-00-00 Baking Club                | 263.11      | 10.00    | 85.84    | 15.00     | 202.27    |
| 2250-00-00 Chess Club                 | 0.10        |          |          |           | 0.10      |
| 2391-10-00 AVID                       | 1,985.70    |          |          |           | 1,985.70  |
| 2430-10-00 Special Ed Community Trips | 5.50        |          |          |           | 5.50      |
| 3020-00-00 Wrestling                  | 116.90      |          |          |           | 116.90    |
| 3100-20-00 Volleyball - 8th grade     | 160.12      |          | 132.50   |           | 27.62     |
| 3110-10-00 Cross Country              | 127.12      |          |          |           | 127.12    |
| 3210-00-00 Boys Basketball            | 79.88       |          |          |           | 79.88     |
| 3210-10-00 Girls Basketball           | 36.32       |          |          |           | 36.32     |
| 3230-10-00 Track and Field            | 84.45       |          |          |           | 84.45     |
| 3250-20-10 Poms/Dance                 | 216.72      |          |          |           | 216.72    |
| 4100-10-00 PBIS                       | 813.84      |          |          |           | 813.84    |
| 4300-30-00 Staff Account              | 310.00      |          |          |           | 310.00    |
| 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    | 381.60      |          |          |           | 381.60    |
| 6000-30-00 Interest Income            | 329.96      | 74.31    |          |           | 404.27    |
| <b>Total Other Accounts</b>           | 15,948.30   | 1,874.31 | 1,309.34 | 0.00      | 16,513.27 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION             | BEG BALANCE | INCOME   | EXPENSE | TRANSFERS | BALANCE  |
|---------------------------------------|-------------|----------|---------|-----------|----------|
| <b>Cash Accounts</b>                  |             |          |         |           |          |
| 1000-00-10 BMOHarris Checking Account | 1,395.55    | 3,871.16 | 25.00   |           | 5,241.71 |
| <b>Total Cash Accounts</b>            | 1,395.55    | 3,871.16 | 25.00   | 0.00      | 5,241.71 |
| <b>Other Accounts</b>                 |             |          |         |           |          |
| 2031-00-00 Class of 2031              | 0.00        | 882.00   |         |           | 882.00   |
| 2032-00-00 Class of 2032              | 226.25      |          |         |           | 226.25   |
| 2033-00-00 Class of 2033              | 132.23      |          |         |           | 132.23   |
| 2034-00-00 Class of 2034              | 164.78      |          |         |           | 164.78   |
| 2035-00-00 Class of 2035              | 13.99       | 1,040.00 |         |           | 1,053.99 |
| 2036-00-00 Class of 2036              | 0.00        | 1,105.00 |         |           | 1,105.00 |
| 3010-00-00 Yearbook                   | 90.00       |          |         |           | 90.00    |
| 4100-30-00 General                    | 66.37       |          | 25.00   |           | 41.37    |
| 5100-10-00 PBIS                       | 390.00      |          |         |           | 390.00   |
| 5100-10-10 Staff Sunshine Account     | 223.05      | 830.00   |         |           | 1,053.05 |
| 6000-00-00 Interest Income            | 88.88       | 14.16    |         |           | 103.04   |
| <b>Total Other Accounts</b>           | 1,395.55    | 3,871.16 | 25.00   | 0.00      | 5,241.71 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE   |
|------------------------------------------|-------------|----------|----------|-----------|-----------|
| <b>Cash Accounts</b>                     |             |          |          |           |           |
| 1000-00-10 Harris - Checking             | 27,067.02   | 3,308.10 | 3,949.44 |           | 26,425.68 |
| <b>Total Cash Accounts</b>               | 27,067.02   | 3,308.10 | 3,949.44 | 0.00      | 26,425.68 |
| <b>Other Accounts</b>                    |             |          |          |           |           |
| 2000-10-00 Student Council               | 2,141.60    | 2,586.12 | 1,334.44 |           | 3,393.28  |
| 2105-00-00 Man in Demand/Dare to be Rare | 447.56      |          |          |           | 447.56    |
| 2110-10-00 Music                         | 1,414.29    |          | 88.00    |           | 1,326.29  |
| 2110-20-00 MB Jazz                       | 420.00      |          |          |           | 420.00    |
| 2120-10-00 Drama                         | 1,227.67    |          |          |           | 1,227.67  |
| 2140-10-00 Chorus                        | 945.75      |          |          |           | 945.75    |
| 2221-10-00 Art Club                      | 10.00       |          |          |           | 10.00     |
| 2230-10-00 Beta Club                     | 522.68      |          |          |           | 522.68    |
| 2481-10-00 Yearbook                      | 175.56      |          |          |           | 175.56    |
| 2590-40-00 Relay for Life                | 2.00        |          |          |           | 2.00      |
| 2670-20-00 Book Fair                     | 13.14       |          |          |           | 13.14     |
| 3250-20-10 Poms                          | 3,538.16    |          |          |           | 3,538.16  |
| 3350-20-10 Cheerleading                  | 4,354.57    |          |          |           | 4,354.57  |
| 4101-30-00 AVID                          | 8,125.09    | 602.00   | 2,527.00 |           | 6,200.09  |
| 4210-20-00 General                       | 595.66      |          |          |           | 595.66    |
| 4300-30-00 Sunshine                      | 1,036.38    |          |          |           | 1,036.38  |
| 6000-00-00 Interest                      | 2,096.91    | 119.98   |          |           | 2,216.89  |
| <b>Total Other Accounts</b>              | 27,067.02   | 3,308.10 | 3,949.44 | 0.00      | 26,425.68 |

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION              | BEG BALANCE | INCOME   | EXPENSE | TRANSFERS | BALANCE  |
|----------------------------------------|-------------|----------|---------|-----------|----------|
| <b>Cash Accounts</b>                   |             |          |         |           |          |
| 1000-00-10 Harris Cash Account         | 5,244.01    | 1,763.63 | 796.00  |           | 6,211.64 |
| <b>Total Cash Accounts</b>             | 5,244.01    | 1,763.63 | 796.00  | 0.00      | 6,211.64 |
| <b>Other Accounts</b>                  |             |          |         |           |          |
| 4100-00-00 Student Memorial Fundraiser | 420.60      |          |         |           | 420.60   |
| 4500-10-00 Box Top Label Collection    | 164.79      |          |         |           | 164.79   |
| 4700-00-00 Pyramid Model Committee     | 647.18      | 1,238.00 | 796.00  |           | 1,089.18 |
| 5100-00-00 General Student Activities  | 380.22      | 500.25   |         |           | 880.47   |
| 5110-00-00 Birth to 3 Program          | 360.75      |          |         |           | 360.75   |
| 5200-00-00 PBIS                        | 2,978.87    |          |         |           | 2,978.87 |
| 6000-00-00 Interest Income             | 291.60      | 25.38    |         |           | 316.98   |
| <b>Total Other Accounts</b>            | 5,244.01    | 1,763.63 | 796.00  | 0.00      | 6,211.64 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                 | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE    |
|-------------------------------------------|-------------|-----------|-----------|-----------|------------|
| <b>Cash Accounts</b>                      |             |           |           |           |            |
| 1000-00-10 Harris - Checking              | 167,790.77  | 46,931.59 | 27,610.07 |           | 187,112.29 |
| <b>Total Cash Accounts</b>                | 167,790.77  | 46,931.59 | 27,610.07 | 0.00      | 187,112.29 |
| <b>Other Accounts</b>                     |             |           |           |           |            |
| 1000-10-10 Banking Corrections            | (25.00)     | (901.15)  |           |           | (926.15)   |
| 2000-10-00 Student Council                | 12,267.46   | 29,842.00 | 1,504.47  |           | 40,604.99  |
| 2095-10-00 Animation Club                 | 98.78       |           |           |           | 98.78      |
| 2120-10-00 Drama Club                     | 6,950.53    |           | 1,500.00  |           | 5,450.53   |
| 2120-20-00 Musical Account                | 5,885.50    |           |           |           | 5,885.50   |
| 2120-30-00 Fall Play                      | 0.00        | 5,000.00  |           |           | 5,000.00   |
| 2140-10-00 Choral Music                   | 5,170.89    |           | 1,802.72  |           | 3,368.17   |
| 2145-50-00 Orchestra                      | 9,751.03    | 3,010.00  | 9,468.91  |           | 3,292.12   |
| 2219-10-00 Adelante Club                  | 289.27      |           |           |           | 289.27     |
| 2223-20-00 Charger Pride-Staff            | 2,311.81    |           |           |           | 2,311.81   |
| 2230-10-00 Beta Club                      | 2,554.13    |           |           |           | 2,554.13   |
| 2235-10-00 SAFE                           | 3,418.42    |           |           |           | 3,418.42   |
| 2240-10-00 Black Youth Alliance           | 447.00      |           |           |           | 447.00     |
| 2252-10-00 Culinary                       | 2,013.26    |           |           | (90.00)   | 1,923.26   |
| 2256-10-00 DC1 Heart Dance                | 66.75       |           |           |           | 66.75      |
| 2256-10-30 Latin Dancing                  | 175.00      |           |           |           | 175.00     |
| 2259-10-10 Electricity Fund               | 2,935.46    |           |           |           | 2,935.46   |
| 2260-10-00 Industrial Ed Club             | 353.86      |           |           |           | 353.86     |
| 2263-10-00 Rotary Interact                | 1,186.16    |           |           |           | 1,186.16   |
| 2275-10-00 Field Trips - Science          | 1,013.02    |           | 260.00    |           | 753.02     |
| 2280-10-00 Environmental Grants Fund      | 250.39      |           |           |           | 250.39     |
| 2280-20-00 Environmental Club             | 1,141.98    |           |           |           | 1,141.98   |
| 2282-10-00 GirlUp                         | 1,153.34    |           |           |           | 1,153.34   |
| 2285-10-00 Recycling Club                 | 500.00      |           |           |           | 500.00     |
| 2300-10-00 ESL - English Second Language  | 80.50       |           |           |           | 80.50      |
| 2310-10-00 World Language (French) Club   | 3,857.65    |           |           |           | 3,857.65   |
| 2340-10-00 Science Olympiad               | 2,042.15    | 64.00     | 1,134.41  |           | 971.74     |
| 2370-10-00 FACS Club                      | 1,157.00    |           |           |           | 1,157.00   |
| 2375-10-00 Literary Arts Magazine         | 2,068.52    |           | 558.00    |           | 1,510.52   |
| 2385-10-00 Poetry Club-Souls Spill Ink    | 737.08      |           |           |           | 737.08     |
| 2390-10-00 National Honor Society         | 1,365.91    |           |           |           | 1,365.91   |
| 2390-20-00 Illinois Music Honors Society  | 0.00        | 240.00    |           |           | 240.00     |
| 2391-10-00 AVID                           | 3,460.97    | 825.00    | 768.00    |           | 3,517.97   |
| 2392-00-00 PSI Alpha                      | 58.32       |           |           |           | 58.32      |
| 2395-00-00 Youth in Law                   | 243.00      |           |           |           | 243.00     |
| 2408-10-00 GSA/LGBT Support Group         | 928.20      |           |           |           | 928.20     |
| 2439-10-00 Peer Mentors                   | 298.30      |           |           |           | 298.30     |
| 2450-10-00 Debate Team                    | 1,043.32    |           |           |           | 1,043.32   |
| 2480-10-00 Yearbook-INACTIVE              | (29.92)     |           |           |           | (29.92)    |
| 2590-20-00 Woodshop                       | 315.38      |           |           |           | 315.38     |
| 2590-40-00 Relay for Life                 | 688.95      |           |           |           | 688.95     |
| 2591-10-00 Fight the Stigma               | 756.25      |           |           |           | 756.25     |
| 2592-10-00 Minority Leadership            | 193.00      |           |           |           | 193.00     |
| 2618-10-10 Operation Click                | 2,677.00    |           |           |           | 2,677.00   |
| 2700-10-20 Work Program/Buttons/Store-INA | 950.33      |           |           |           | 950.33     |
| 2800-10-00 INCubator Grant - Business     | 9,047.12    |           |           |           | 9,047.12   |
| 3100-20-20 Baseball                       | 151.05      |           |           |           | 151.05     |
| 3150-20-10 Softball                       | 1,459.23    |           |           |           | 1,459.23   |
| 3200-20-10 Girls Basketball               | 349.81      |           |           |           | 349.81     |
| 3200-20-20 Boys Basketball                | 8,681.19    |           |           |           | 8,681.19   |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION            | BEG BALANCE       | INCOME           | EXPENSE          | TRANSFERS   | BALANCE           |
|--------------------------------------|-------------------|------------------|------------------|-------------|-------------------|
| 3210-20-10 Girls Bowling             | 666.61            |                  |                  |             | 666.61            |
| 3250-00-00 Dance Team (Poms)         | 1,911.93          |                  | 120.00           |             | 1,791.93          |
| 3300-20-10 Girls Soccer              | 3,902.73          |                  |                  |             | 3,902.73          |
| 3300-20-20 Boys Soccer               | 7,784.81          |                  | 1,113.00         |             | 6,671.81          |
| 3350-20-10 Cheerleading              | 4,458.40          | 150.00           | 595.23           |             | 4,013.17          |
| 3400-20-10 Girls Tennis              | 897.12            | 1,409.10         | 1,002.98         |             | 1,303.24          |
| 3400-20-20 Boys Tennis               | 615.02            |                  |                  |             | 615.02            |
| 3450-20-10 Girls Swimming            | 19.49             |                  |                  |             | 19.49             |
| 3500-20-10 Girls Track               | 2,721.71          |                  |                  |             | 2,721.71          |
| 3500-20-20 Boys Track                | 31.78             |                  |                  |             | 31.78             |
| 3600-20-10 Girls Golf                | 385.15            | 4,022.10         | 105.71           |             | 4,301.54          |
| 3600-20-20 Boys Golf                 | 4,066.42          |                  |                  |             | 4,066.42          |
| 3650-20-10 Boys Lacrosse             | 1,803.08          |                  |                  |             | 1,803.08          |
| 3700-20-10 Football                  | 4,419.85          |                  | 545.22           |             | 3,874.63          |
| 3800-20-00 Cross Country             | 83.59             |                  |                  |             | 83.59             |
| 3850-20-00 Wrestling                 | 2,032.95          |                  |                  |             | 2,032.95          |
| 3900-20-00 Volleyball                | 3,092.75          |                  | 2,201.42         |             | 891.33            |
| 3999-20-00 Super Fans                | 592.72            |                  |                  |             | 592.72            |
| 4000-10-00 Sr. Class Gift            | 10,012.96         |                  | 4,770.00         |             | 5,242.96          |
| 4100-30-00 General                   | 4,421.44          |                  | 160.00           | 90.00       | 4,351.44          |
| 4300-20-00 Sunshine Club/Staff Pride | 1,234.25          |                  |                  |             | 1,234.25          |
| 4700-30-00 Scholarships              | (2,064.33)        | 2,500.00         |                  |             | 435.67            |
| 4750-10-00 Testing Prep              | 2,618.00          |                  |                  |             | 2,618.00          |
| 6000-00-00 Interest Income           | 9,592.99          | 770.54           |                  |             | 10,363.53         |
| <b>Total Other Accounts</b>          | <b>167,790.77</b> | <b>46,931.59</b> | <b>27,610.07</b> | <b>0.00</b> | <b>187,112.29</b> |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION            | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|--------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                 |             |        |         |           |          |
| 1000-00-10 Harris - Checking         | 2,312.28    | 9.89   | 216.20  |           | 2,105.97 |
| <b>Total Cash Accounts</b>           | 2,312.28    | 9.89   | 216.20  | 0.00      | 2,105.97 |
| <b>Other Accounts</b>                |             |        |         |           |          |
| 2000-10-00 Student Council           | 95.69       |        |         |           | 95.69    |
| 2031-10-00 Class of 2031 Field Trips | 20.30       |        |         |           | 20.30    |
| 2032-10-00 Class of 2032 Field Trips | 41.84       |        |         |           | 41.84    |
| 2033-10-00 Class of 2033 Field Trips | 81.38       |        |         |           | 81.38    |
| 2034-10-00 Class of 2034 Field Trips | 196.12      |        |         |           | 196.12   |
| 4100-30-00 General Fund              | 464.81      |        |         |           | 464.81   |
| 4200-10-00 Service Club              | 1,222.50    |        | 216.20  |           | 1,006.30 |
| 6000-00-00 Interest Income           | 189.64      | 9.89   |         |           | 199.53   |
| <b>Total Other Accounts</b>          | 2,312.28    | 9.89   | 216.20  | 0.00      | 2,105.97 |



**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION             | BEG BALANCE       | INCOME           | EXPENSE          | TRANSFERS   | BALANCE           |
|---------------------------------------|-------------------|------------------|------------------|-------------|-------------------|
| <b>Cash Accounts</b>                  |                   |                  |                  |             |                   |
| 1000-00-10 Harris - Checking          | 114,879.87        | 22,626.51        | 23,729.33        |             | 113,777.05        |
| <b>Total Cash Accounts</b>            | <b>114,879.87</b> | <b>22,626.51</b> | <b>23,729.33</b> | <b>0.00</b> | <b>113,777.05</b> |
| <b>Other Accounts</b>                 |                   |                  |                  |             |                   |
| 2000-10-00 Cardinal Council (Student) | 966.14            |                  |                  |             | 966.14            |
| 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            |
| 2027-20-00 Class of 2027-B            | 114.66            |                  |                  |             | 114.66            |
| 2028-10-00 Class of 2028-A            | 200.00            |                  |                  |             | 200.00            |
| 2029-10-00 Class of 2029-A            | 605.15            |                  |                  |             | 605.15            |
| 2029-20-00 Class of 2029-B            | 98.30             |                  |                  |             | 98.30             |
| 20TG-00-00 Universal Team (PBIS)      | 1,455.10          |                  | 263.54           |             | 1,191.56          |
| 20TY-00-00 Secondary Team             | 19.59             |                  |                  |             | 19.59             |
| 2110-10-00 Band                       | 4,828.91          |                  | 2,561.53         |             | 2,267.38          |
| 2130-10-00 Music Department           | 9,672.24          | 19,889.40        | 5,021.48         |             | 24,540.16         |
| 2140-10-00 Chorus/Vocal               | 8,093.10          |                  | 1,945.62         |             | 6,147.48          |
| 2150-30-00 Musical/Ensembles          | 18,129.24         |                  | 949.00           |             | 17,180.24         |
| 2155-10-00 Orchestra                  | 11,062.35         |                  | 185.00           |             | 10,877.35         |
| 2220-10-00 Art Club                   | 4,418.15          | 50.00            |                  |             | 4,468.15          |
| 2230-10-00 Beta Club                  | 1,264.75          |                  |                  |             | 1,264.75          |
| 2380-10-00 Targeted Intervention Team | 13.53             |                  |                  |             | 13.53             |
| 2391-10-00 AVID                       | 1,674.24          | 399.85           | 903.14           |             | 1,170.95          |
| 2425-10-00 Exploratory/Spanish        | 446.34            |                  |                  |             | 446.34            |
| 2431-10-00 Life Program (SPED)        | 1,214.19          |                  | 337.98           |             | 876.21            |
| 2435-10-00 S.O.A.R.                   | 1,039.39          |                  |                  |             | 1,039.39          |
| 2436-10-00 SWANS                      | 23.22             |                  |                  |             | 23.22             |
| 2481-10-00 Yearbook Club              | 94.96             |                  |                  |             | 94.96             |
| 2530-10-00 Chess Club                 | 360.00            |                  |                  |             | 360.00            |
| 2560-30-00 Book Club                  | 6.15              |                  |                  |             | 6.15              |
| 2565-00-00 Bracelet Club              | 210.00            |                  |                  |             | 210.00            |
| 2570-30-00 IMC                        | 630.17            |                  |                  |             | 630.17            |
| 2590-10-00 Lions                      | 16.11             |                  |                  |             | 16.11             |
| 2590-40-00 Relay for Life             | 400.73            |                  |                  |             | 400.73            |
| 2615-10-00 Midnight Mile              | 12,169.83         | 418.00           | 9,681.83         |             | 2,906.00          |
| 2619-10-00 Cardinal Care              | 2,301.59          |                  |                  |             | 2,301.59          |
| 2620-10-00 Scrapbook                  | 102.00            |                  |                  |             | 102.00            |
| 2625-10-00 Schoolpalooza              | 517.22            |                  |                  |             | 517.22            |
| 2630-10-00 Ski Club                   | 5,166.58          |                  |                  |             | 5,166.58          |
| 2631-10-00 Washington D.C. Trip       | 3.77              |                  |                  |             | 3.77              |
| 2635-10-00 Snowflake                  | 1,331.31          |                  |                  |             | 1,331.31          |
| 2650-10-00 Jazz Band                  | 7.50              |                  |                  |             | 7.50              |
| 2655-10-00 Battle of the Books        | 5.30              |                  |                  |             | 5.30              |
| 2665-10-00 Spelling Bee               | 21.34             |                  |                  |             | 21.34             |
| 2670-10-00 Robotics                   | 902.62            |                  |                  |             | 902.62            |
| 2675-00-00 STEM                       | 65.35             |                  |                  |             | 65.35             |
| 3010-00-00 Ultimate Club              | 352.24            |                  |                  |             | 352.24            |
| 3207-20-10 Girls Basketball - 7th     | 16.83             |                  |                  |             | 16.83             |
| 3207-20-20 Boys Basketball - 7th      | 0.62              |                  |                  |             | 0.62              |
| 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             |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                 | BEG BALANCE       | INCOME           | EXPENSE          | TRANSFERS   | BALANCE           |
|-------------------------------------------|-------------------|------------------|------------------|-------------|-------------------|
| 3254-20-00 Intramural Poms                | 3.51              |                  |                  |             | 3.51              |
| 3350-20-10 Cheerleading                   | 31.80             |                  |                  |             | 31.80             |
| 3400-10-00 Color Guard                    | 212.49            |                  |                  |             | 212.49            |
| 3500-20-10 Girls Track                    | 356.93            |                  |                  |             | 356.93            |
| 3600-10-00 Flag Football                  | 449.60            | 844.00           | 213.34           |             | 1,080.26          |
| 3800-20-00 Cross Country                  | 0.00              | 400.00           | 82.89            |             | 317.11            |
| 3800-20-10 Marathon Club - 6th Gr.CC Only | 16.00             |                  |                  |             | 16.00             |
| 3840-10-00 Wiffle Ball                    | 1,358.16          | 100.00           | 1,269.62         |             | 188.54            |
| 3850-20-00 Wrestling                      | 112.06            |                  |                  |             | 112.06            |
| 3900-20-00 Volleyball                     | 243.01            |                  | 131.92           |             | 111.09            |
| 4100-30-00 General                        | 116.33            |                  |                  |             | 116.33            |
| 4110-10-00 Outdoor Club                   | 2,212.66          |                  | 165.12           |             | 2,047.54          |
| 4210-00-00 Fall Play                      | 580.11            |                  | 17.32            |             | 562.79            |
| 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                    | 249.45            |                  |                  |             | 249.45            |
| 6000-00-00 Interest Income                | 8,997.33          | 525.26           |                  |             | 9,522.59          |
| <b>Total Other Accounts</b>               | <b>114,879.87</b> | <b>22,626.51</b> | <b>23,729.33</b> | <b>0.00</b> | <b>113,777.05</b> |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                | BEG BALANCE | INCOME | EXPENSE  | TRANSFERS | BALANCE  |
|------------------------------------------|-------------|--------|----------|-----------|----------|
| <b>Cash Accounts</b>                     |             |        |          |           |          |
| 1000-00-10 Harris - Checking             | 1,076.65    | 3.90   | 1,276.00 |           | (195.45) |
| <b>Total Cash Accounts</b>               | 1,076.65    | 3.90   | 1,276.00 | 0.00      | (195.45) |
| <b>Other Accounts</b>                    |             |        |          |           |          |
| 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                 | 64.09       |        |          |           | 64.09    |
| 2034-00-00 Class of 2034                 | 23.57       |        | 511.00   |           | (487.43) |
| 2035-00-00 Class of 2035                 | 0.00        |        | 765.00   |           | (765.00) |
| 2100-10-10 Julie Voss Class-Inactive     | 0.10        |        |          |           | 0.10     |
| 2100-20-10 LEAP Program                  | 15.00       |        |          |           | 15.00    |
| 4100-30-00 Miscellaneous                 | 122.02      |        |          |           | 122.02   |
| 5010-00-00 Library Books (Birthday Club) | 232.59      |        |          |           | 232.59   |
| 6000-00-00 Interest Income               | 133.34      | 3.90   |          |           | 137.24   |
| <b>Total Other Accounts</b>              | 1,076.65    | 3.90   | 1,276.00 | 0.00      | (195.45) |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION    | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE   |
|------------------------------|-------------|----------|----------|-----------|-----------|
| <b>Cash Accounts</b>         |             |          |          |           |           |
| 1000-00-10 Harris - Checking | 8,498.43    | 6,406.04 | 1,127.63 |           | 13,776.84 |
| <b>Total Cash Accounts</b>   | 8,498.43    | 6,406.04 | 1,127.63 | 0.00      | 13,776.84 |
| <b>Other Accounts</b>        |             |          |          |           |           |
| 2031-00-00 Class of 2031     | 809.26      | 500.00   |          |           | 1,309.26  |
| 2032-00-00 Class of 2032     | 1,414.28    | 500.00   |          |           | 1,914.28  |
| 2033-00-00 Class of 2033     | 457.84      | 500.00   | 100.00   |           | 857.84    |
| 2034-00-00 Class of 2034     | 1,156.93    | 500.00   | 936.00   |           | 720.93    |
| 2035-00-00 Class of 2035     | 208.05      | 500.00   |          |           | 708.05    |
| 2036-00-00 Class of 2036     | 0.00        | 500.00   | 50.00    |           | 450.00    |
| 2140-10-10 Chorus            | 1,399.85    | 3,348.00 | 41.63    |           | 4,706.22  |
| 2215-10-10 Yearbook - Elem   | 726.00      |          |          |           | 726.00    |
| 2499-20-00 Apparel Store     | 0.11        |          |          |           | 0.11      |
| 2590-30-00 Girls on the Run  | 5.00        |          |          |           | 5.00      |
| 4100-30-00 General           | 63.48       |          |          |           | 63.48     |
| 4300-20-00 Staff Wear        | 75.00       |          |          |           | 75.00     |
| 5010-10-00 PBIS              | 1,101.65    |          |          |           | 1,101.65  |
| 6000-00-00 Interest Income   | 1,080.98    | 58.04    |          |           | 1,139.02  |
| <b>Total Other Accounts</b>  | 8,498.43    | 6,406.04 | 1,127.63 | 0.00      | 13,776.84 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION       | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|---------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>            |             |        |         |           |          |
| 1000-00-10 Harris - Checking    | 3,230.45    | 155.22 |         |           | 3,385.67 |
| <b>Total Cash Accounts</b>      | 3,230.45    | 155.22 | 0.00    | 0.00      | 3,385.67 |
| <b>Other Accounts</b>           |             |        |         |           |          |
| 2000-20-00 LIFE Program         | 1,624.52    | 130.00 |         |           | 1,754.52 |
| 2031-00-00 Class of 2031        | 19.24       |        |         |           | 19.24    |
| 2032-00-00 Class of 2032        | 552.88      |        |         |           | 552.88   |
| 2033-00-00 Class of 2033        | 119.41      |        |         |           | 119.41   |
| 2034-00-00 Class of 2034        | 25.36       |        |         |           | 25.36    |
| 2035-00-00 Class of 2035        | 71.02       |        |         |           | 71.02    |
| 2276-10-00 Field Trips          | 27.02       |        |         |           | 27.02    |
| 2277-10-00 Field Days           | 130.68      |        |         |           | 130.68   |
| 4100-30-00 General              | 472.77      |        |         |           | 472.77   |
| 5000-10-00 Staff Social Account | (38.30)     |        |         |           | (38.30)  |
| 6000-00-00 Interest Income      | 225.85      | 25.22  |         |           | 251.07   |
| <b>Total Other Accounts</b>     | 3,230.45    | 155.22 | 0.00    | 0.00      | 3,385.67 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION              | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|----------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                   |             |        |         |           |          |
| 1000-00-10 Harris - Checking           | 2,167.38    | 9.70   | 630.00  |           | 1,547.08 |
| <b>Total Cash Accounts</b>             | 2,167.38    | 9.70   | 630.00  | 0.00      | 1,547.08 |
| <b>Other Accounts</b>                  |             |        |         |           |          |
| 2030-10-00 Class of 2030 Field Trips   | (25.00)     |        |         |           | (25.00)  |
| 2032-10-00 Class of 2032 Field Trips   | (63.00)     |        |         |           | (63.00)  |
| 2151-10-20 Summer Music Camp           | 268.29      |        |         |           | 268.29   |
| 2276-10-00 Field Trips                 | (0.02)      |        |         |           | (0.02)   |
| 2590-40-00 Relay for Life              | 144.00      |        |         |           | 144.00   |
| 4100-20-00 Event Fund                  | (472.43)    |        |         |           | (472.43) |
| 4100-30-00 General                     | 1,130.75    |        | 630.00  |           | 500.75   |
| 4210-00-00 Scholastic Book Fair-Fall   | 3.59        |        |         |           | 3.59     |
| 4220-00-00 Scholastic Book Fair-Spring | 427.62      |        |         |           | 427.62   |
| 4270-00-00 PBIS                        | 202.10      |        |         |           | 202.10   |
| 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) |
| 6000-00-00 Interest Income             | 689.77      | 9.70   |         |           | 699.47   |
| <b>Total Other Accounts</b>            | 2,167.38    | 9.70   | 630.00  | 0.00      | 1,547.08 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION         | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE  |
|-----------------------------------|-------------|----------|----------|-----------|----------|
| <b>Cash Accounts</b>              |             |          |          |           |          |
| 1000-00-10 Harris Bank Checking   | 3,619.23    | 1,225.08 | 1,978.00 |           | 2,866.31 |
| <b>Total Cash Accounts</b>        | 3,619.23    | 1,225.08 | 1,978.00 | 0.00      | 2,866.31 |
| <b>Other Accounts</b>             |             |          |          |           |          |
| 2031-00-00 Class of 2031          | 416.60      |          |          |           | 416.60   |
| 2032-00-00 Class of 2032          | 233.09      |          |          |           | 233.09   |
| 2033-00-00 Class of 2033          | 251.60      |          |          |           | 251.60   |
| 2034-00-00 Class of 2034          | 98.31       |          | 403.00   |           | (304.69) |
| 2035-00-00 Class of 2035          | 9.00        |          | 510.00   |           | (501.00) |
| 2036-00-00 Class of 2036          | 0.00        | 1,207.00 | 1,065.00 |           | 142.00   |
| 2140-20-00 Chorus                 | 80.25       |          |          |           | 80.25    |
| 2270-10-00 Environmental Science  | 118.73      |          |          |           | 118.73   |
| 2276-10-00 Field Trips            | 609.59      |          |          |           | 609.59   |
| 4100-30-00 General                | 269.82      |          |          |           | 269.82   |
| 5110-00-00 Yearbook               | 112.00      |          |          |           | 112.00   |
| 5200-00-00 Sunshine Staff Account | 700.00      |          |          |           | 700.00   |
| 6000-00-00 Interest Income        | 720.24      | 18.08    |          |           | 738.32   |
| <b>Total Other Accounts</b>       | 3,619.23    | 1,225.08 | 1,978.00 | 0.00      | 2,866.31 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                 | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE    |
|-------------------------------------------|-------------|-----------|-----------|-----------|------------|
| <b>Cash Accounts</b>                      |             |           |           |           |            |
| 1000-00-10 Harris - Checking              | 291,475.12  | 70,763.00 | 53,370.73 |           | 308,867.39 |
| <b>Total Cash Accounts</b>                | 291,475.12  | 70,763.00 | 53,370.73 | 0.00      | 308,867.39 |
| <b>Other Accounts</b>                     |             |           |           |           |            |
| 2000-10-00 Student Council                | 658.87      | 179.85    |           |           | 838.72     |
| 2014-10-00 Homecoming                     | 26,622.20   | 21,785.00 | 3,426.50  |           | 44,980.70  |
| 2015-10-10 Class of 2015 Statue Maintenan | 69.26       |           |           |           | 69.26      |
| 2022-00-00 Class of 2022                  | 3,115.55    |           |           |           | 3,115.55   |
| 2023-00-00 Class of 2023                  | 2,417.66    |           |           |           | 2,417.66   |
| 2024-00-00 Class of 2024                  | 1,542.49    |           |           |           | 1,542.49   |
| 2025-00-00 Class of 2025                  | 4,360.45    |           | 44.24     |           | 4,316.21   |
| 2026-00-00 Class of 2026                  | 4,861.04    |           |           |           | 4,861.04   |
| 2027-00-00 Class of 2027                  | 50.00       |           |           |           | 50.00      |
| 2110-10-00 Band                           | 492.56      |           |           |           | 492.56     |
| 2112-00-00 Tri M (Modern Music Masters)   | 2,168.37    |           |           |           | 2,168.37   |
| 2140-10-00 Chorus                         | 117.96      |           |           |           | 117.96     |
| 2150-30-00 Musical                        | 7,902.83    |           |           |           | 7,902.83   |
| 2151-10-00 Music Student Tour Account     | 3,019.84    |           |           |           | 3,019.84   |
| 2155-10-00 Orchestra                      | 454.38      |           |           |           | 454.38     |
| 2156-10-00 Prom - Junior Class            | 27,600.64   | 971.16    |           |           | 28,571.80  |
| 2220-10-00 Art Club                       | 1,771.97    |           |           |           | 1,771.97   |
| 2222-10-00 ABC Business Club              | 1,313.58    | 313.00    |           |           | 1,626.58   |
| 2223-00-00 ASL Club                       | 167.35      |           |           |           | 167.35     |
| 2225-10-00 Black Student Alliance         | 4,330.00    |           |           |           | 4,330.00   |
| 2225-20-00 Hispanic Youth Alliance        | 553.04      |           |           |           | 553.04     |
| 2230-10-00 Debate Team                    | 2,025.93    |           |           |           | 2,025.93   |
| 2240-10-00 Drama Club                     | 8,462.76    | 3,420.00  | 214.91    |           | 11,667.85  |
| 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 | 463.53      |           |           |           | 463.53     |
| 2276-10-00 Field Trips                    | 2.00        |           |           |           | 2.00       |
| 2280-10-00 Fishing Club                   | 549.63      |           |           |           | 549.63     |
| 2310-10-00 AAPI Club                      | 718.15      |           |           |           | 718.15     |
| 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      | 296.50    |           |           | 538.50     |
| 2340-10-00 Spanish Club                   | 70.07       |           |           |           | 70.07      |
| 2350-10-00 Language Arts Field Trips      | 808.00      |           |           |           | 808.00     |
| 2390-10-00 National Honor Society         | 8,310.88    | 356.02    | 826.60    |           | 7,840.30   |
| 2390-20-00 Robotics                       | 100.91      |           |           |           | 100.91     |
| 2391-10-00 AVID                           | 7,623.38    |           |           |           | 7,623.38   |
| 2393-10-00 PBIS                           | 1,387.06    |           |           |           | 1,387.06   |
| 2410-00-00 Math Team                      | 461.00      |           |           |           | 461.00     |
| 2480-10-00 Yearbook                       | 98.16       |           |           |           | 98.16      |
| 2499-30-00 School Store                   | 1,037.10    | 29.00     |           |           | 1,066.10   |
| 2618-10-10 Operation Click                | 1,064.80    |           |           |           | 1,064.80   |
| 2644-10-00 Co-Op                          | 486.01      |           |           |           | 486.01     |
| 2647-10-00 FACS                           | 284.94      |           |           |           | 284.94     |
| 2655-00-00 Literary Magazine              | 366.68      |           |           |           | 366.68     |
| 2670-10-00 Scholastic Bowl                | 104.09      |           |           |           | 104.09     |
| 2671-00-00 Science                        | 1,987.57    |           |           |           | 1,987.57   |
| 2671-10-00 Science-Six Flags GreatAmerica | 141.83      |           |           |           | 141.83     |
| 2680-10-00 Marketing Class                | 1,181.65    |           |           |           | 1,181.65   |
| 2685-00-00 Target Edu                     | 211.77      |           |           |           | 211.77     |



**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION               | BEG BALANCE       | INCOME           | EXPENSE          | TRANSFERS   | BALANCE           |
|-----------------------------------------|-------------------|------------------|------------------|-------------|-------------------|
| 2686-00-00 Woodshop                     | 140.00            |                  |                  |             | 140.00            |
| 2690-00-00 WHIPS TV                     | 58.00             |                  |                  |             | 58.00             |
| 3100-10-00 Athletic Development         | 1,252.31          |                  |                  |             | 1,252.31          |
| 3100-20-20 Baseball                     | 14,173.34         |                  |                  |             | 14,173.34         |
| 3150-20-10 Softball                     | 313.32            |                  |                  |             | 313.32            |
| 3200-20-10 Girls Basketball             | 4,405.99          | 25.00            | 219.12           |             | 4,211.87          |
| 3200-20-20 Boys Basketball              | 6,836.77          |                  |                  |             | 6,836.77          |
| 3250-20-10 Poms                         | 8,904.79          | 2,680.00         | 5,756.54         |             | 5,828.25          |
| 3300-20-10 Girls Soccer                 | 7,302.33          |                  |                  |             | 7,302.33          |
| 3300-20-20 Boys Soccer                  | 4,900.01          | 5,542.60         |                  |             | 10,442.61         |
| 3350-20-10 Cheerleading                 | 25,554.57         | 5,253.00         | 14,005.70        |             | 16,801.87         |
| 3400-20-10 Girls Tennis                 | 466.15            | 7,552.20         | 623.03           |             | 7,395.32          |
| 3400-20-20 Boys Tennis                  | 3,707.26          |                  |                  |             | 3,707.26          |
| 3500-20-10 Girls Track & Field          | 985.84            |                  |                  |             | 985.84            |
| 3500-20-20 Boys Track                   | 212.75            |                  |                  |             | 212.75            |
| 3600-20-10 Boys Golf                    | 2,675.38          |                  |                  |             | 2,675.38          |
| 3600-20-20 Girls Golf                   | 5,650.86          |                  | 415.50           |             | 5,235.36          |
| 3610-10-00 Boys Lacrosse                | 1,785.13          |                  |                  |             | 1,785.13          |
| 3610-20-00 Girls LaCrosse               | 713.99            |                  |                  |             | 713.99            |
| 3700-20-10 Football                     | 665.78            |                  | 531.51           |             | 134.27            |
| 3700-30-10 Powder Puff                  | 2,821.50          | 45.00            |                  |             | 2,866.50          |
| 3800-20-00 Boys and Girls Cross Country | 5,701.36          |                  | 2,630.43         |             | 3,070.93          |
| 3850-20-00 Wrestling                    | 1,917.41          |                  |                  |             | 1,917.41          |
| 3900-20-00 Volleyball                   | 8,882.30          | 18.00            | 3,960.95         |             | 4,939.35          |
| 3900-20-10 Volleyball Club              | 16.00             |                  |                  |             | 16.00             |
| 3990-10-00 Gatorade Fundraiser          | 587.91            | 160.00           |                  |             | 747.91            |
| 4000-30-00 General                      | 7,708.73          | 6,500.00         | 6,500.00         |             | 7,708.73          |
| 4100-00-00 FVC Leadership               | 1,005.98          |                  |                  |             | 1,005.98          |
| 4150-00-00 Teacher Grants               | 22.50             |                  |                  |             | 22.50             |
| 4210-10-00 Rachel's Challenge           | 20.00             |                  |                  |             | 20.00             |
| 4220-00-00 D300 Speaks                  | 219.52            |                  |                  |             | 219.52            |
| 4300-20-00 Sunshine                     | 92.70             |                  |                  |             | 92.70             |
| 4300-30-00 Spiritwear                   | 3.03              |                  |                  |             | 3.03              |
| 4300-40-00 PE-Active                    | 36.00             |                  |                  |             | 36.00             |
| 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         |
| 4700-30-00 Scholarship & Blood Drive    | 1,290.00          | 750.00           |                  |             | 2,040.00          |
| 4700-40-00 Drama Club Scholarship       | 548.00            |                  |                  |             | 548.00            |
| 4800-00-00 Guidance                     | 642.52            |                  |                  |             | 642.52            |
| 4800-10-00 Fundraiser                   | 0.00              | 13,485.10        | 13,485.10        |             | 0.00              |
| 6000-00-00 Interest                     | 14,288.04         | 1,401.57         | 730.60           |             | 14,959.01         |
| <b>Total Other Accounts</b>             | <b>291,475.12</b> | <b>70,763.00</b> | <b>53,370.73</b> | <b>0.00</b> | <b>308,867.39</b> |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION              | BEG BALANCE      | INCOME           | EXPENSE         | TRANSFERS   | BALANCE          |
|----------------------------------------|------------------|------------------|-----------------|-------------|------------------|
| <b>Cash Accounts</b>                   |                  |                  |                 |             |                  |
| 1000-00-10 Harris - Checking           | 81,160.06        | 10,087.52        | 2,993.96        |             | 88,253.62        |
| <b>Total Cash Accounts</b>             | <b>81,160.06</b> | <b>10,087.52</b> | <b>2,993.96</b> | <b>0.00</b> | <b>88,253.62</b> |
| <b>Other Accounts</b>                  |                  |                  |                 |             |                  |
| 2001-10-00 Student Council - MS        | 883.08           |                  |                 |             | 883.08           |
| 2027-00-00 Class of 2027               | 6,828.67         |                  |                 |             | 6,828.67         |
| 2028-00-00 Class of 2028               | 2,877.36         |                  | 295.00          |             | 2,582.36         |
| 2029-00-00 Class of 2029               | 6,416.43         |                  | 580.00          |             | 5,836.43         |
| 2030-00-00 Class of 2030               | 343.77           |                  | 110.00          |             | 233.77           |
| 2111-00-00 Music Field Trip Account    | 3,219.67         | 4,669.00         | 180.00          |             | 7,708.67         |
| 2120-10-00 Drama Club                  | 11,762.93        |                  |                 |             | 11,762.93        |
| 2140-10-00 Chorus                      | 2,641.09         |                  |                 |             | 2,641.09         |
| 2155-10-00 MS Orchestra                | 2,781.07         |                  |                 |             | 2,781.07         |
| 2210-00-00 Cafe 10A                    | 528.38           | 82.50            | 31.71           |             | 579.17           |
| 2221-10-00 Art - MS                    | 65.15            |                  |                 |             | 65.15            |
| 2225-10-00 Arts & Craft Club           | 336.00           |                  |                 |             | 336.00           |
| 2230-10-00 Beta Club                   | 3,164.55         | 1,030.00         | 228.00          |             | 3,966.55         |
| 2330-10-00 Yearlong Spanish            | 23.96            |                  |                 |             | 23.96            |
| 2391-10-00 AVID                        | 8,666.02         |                  |                 |             | 8,666.02         |
| 2400-00-00 PBIS                        | 2,129.00         | 2,140.00         |                 |             | 4,269.00         |
| 2560-20-00 Book Fair                   | 1.55             |                  |                 |             | 1.55             |
| 2618-30-00 Random Act of Kindness - MS | 314.22           |                  |                 |             | 314.22           |
| 2631-10-27 Washington DC 2027          | 25.04            |                  |                 | 1,679.40    | 1,704.44         |
| 2631-10-28 Washington DC 2028          | 8,331.34         | 1,541.00         | 999.86          | (1,679.40)  | 7,193.08         |
| 2631-10-29 Washington DC 2029          | 1,552.93         |                  |                 |             | 1,552.93         |
| 2635-10-00 Snowflake - Snowball        | 50.48            |                  |                 |             | 50.48            |
| 2666-00-00 MS Science                  | 739.88           |                  |                 |             | 739.88           |
| 2667-00-00 MS Sports                   | 457.80           | 247.50           | 222.39          |             | 482.91           |
| 2669-00-00 MS Yearbook                 | 6,269.89         |                  |                 |             | 6,269.89         |
| 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           |
| 4100-30-00 General                     | (376.36)         |                  |                 |             | (376.36)         |
| 4200-10-10 MS PE                       | 5,425.50         |                  | 347.00          |             | 5,078.50         |
| 4250-30-00 Student Activity            | 1,971.16         |                  |                 |             | 1,971.16         |
| 6000-00-00 Interest                    | 3,173.43         | 377.52           |                 |             | 3,550.95         |
| <b>Total Other Accounts</b>            | <b>81,160.06</b> | <b>10,087.52</b> | <b>2,993.96</b> | <b>0.00</b> | <b>88,253.62</b> |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE    |
|------------------------------------------|-------------|-----------|-----------|-----------|------------|
| <b>Cash Accounts</b>                     |             |           |           |           |            |
| 1000-00-10 Harris - Checking             | 183,121.69  | 94,087.32 | 30,661.47 |           | 246,547.54 |
| <b>Total Cash Accounts</b>               | 183,121.69  | 94,087.32 | 30,661.47 | 0.00      | 246,547.54 |
| <b>Other Accounts</b>                    |             |           |           |           |            |
| 1000-10-10 Banking Corrections           | (140.00)    | 120.00    |           |           | (20.00)    |
| 2000-10-00 Student Council               | 18,385.78   | 33,300.00 | 2,835.27  |           | 48,850.51  |
| 2022-00-00 Class of 2022                 | 564.85      |           |           |           | 564.85     |
| 2023-00-00 Class of 2023                 | 8,445.03    |           |           |           | 8,445.03   |
| 2024-00-00 Class of 2024                 | 12,525.59   | 20.00     | 7,267.50  |           | 5,278.09   |
| 2025-00-00 Class of 2025                 | 2,082.48    |           |           |           | 2,082.48   |
| 2026-00-00 Class of 2026                 | 4,163.99    |           |           |           | 4,163.99   |
| 2027-00-00 Class of 2027                 | 0.00        |           | 27.43     |           | (27.43)    |
| 2110-00-10 Prom                          | 11,361.88   |           | 405.00    |           | 10,956.88  |
| 2110-10-00 Band                          | 4.51        |           |           |           | 4.51       |
| 2120-10-00 Drama Club                    | 2,684.98    | 750.00    | 2,190.00  |           | 1,244.98   |
| 2140-10-00 Choral                        | 3,670.94    |           |           |           | 3,670.94   |
| 2151-10-00 Tri-M                         | 659.00      |           |           |           | 659.00     |
| 2151-10-10 Music Industry Club- MIC      | 822.65      |           |           |           | 822.65     |
| 2155-10-00 Orchestra                     | 68.03       | 5,700.00  | 3,837.75  |           | 1,930.28   |
| 2210-10-00 Activist Club                 | 85.88       |           |           |           | 85.88      |
| 2220-10-00 Art Club                      | 1,945.87    |           | 174.36    |           | 1,771.51   |
| 2230-00-00 Black Allegiance Club         | 427.17      |           | (34.95)   |           | 462.12     |
| 2253-10-00 Conservation                  | 899.78      |           |           |           | 899.78     |
| 2258-10-00 Engineering Club              | 161.85      |           |           |           | 161.85     |
| 2259-10-00 Film Production               | 203.00      |           |           |           | 203.00     |
| 2263-10-00 Interact Club                 | 3,736.74    |           |           |           | 3,736.74   |
| 2276-10-00 Field Trips                   | 572.52      |           |           |           | 572.52     |
| 2281-10-00 Gold Rush                     | 68.66       |           |           |           | 68.66      |
| 2310-10-00 French Club                   | 200.36      |           |           |           | 200.36     |
| 2320-10-00 German Club                   | 282.64      |           |           |           | 282.64     |
| 2330-10-00 Spanish Club                  | 169.44      |           |           |           | 169.44     |
| 2330-20-00 World Language Department     | 317.37      |           |           |           | 317.37     |
| 2340-10-10 Key Club                      | 909.89      |           | 65.00     |           | 844.89     |
| 2370-10-00 FCCLA                         | 79.42       |           |           |           | 79.42      |
| 2390-10-00 National Honor Society        | 2,366.25    |           | 56.97     |           | 2,309.28   |
| 2391-10-00 AVID                          | 2,624.63    | 10,528.00 | 3,412.80  |           | 9,739.83   |
| 2393-10-00 PBIS                          | 884.95      |           |           |           | 884.95     |
| 2400-10-00 Peer Mediation/SADD           | 102.95      |           |           |           | 102.95     |
| 2405-10-00 Debate Team                   | 2,577.60    |           | 90.00     |           | 2,487.60   |
| 2406-10-00 DJ (Entertainment) Club       | 680.05      |           |           |           | 680.05     |
| 2408-10-00 GSA (Gay Straight Alliannce)  | 547.86      |           |           |           | 547.86     |
| 2409-10-00 Hispanic Youth Alliance       | 339.32      |           |           |           | 339.32     |
| 2409-20-00 AAPIA-Asian Amer Pac Islander | 29.55       |           |           |           | 29.55      |
| 2410-10-00 Knitting Club                 | 20.00       |           |           |           | 20.00      |
| 2415-10-00 Science Club                  | 656.75      |           |           |           | 656.75     |
| 2590-40-00 Relay for Life                | 122.51      |           |           |           | 122.51     |
| 2618-30-00 Green Eagles                  | 2,372.16    |           |           |           | 2,372.16   |
| 2618-30-10 High School Against Cancer    | 25.35       |           |           |           | 25.35      |
| 3000-10-00 Special Olympics              | 3,351.36    |           |           |           | 3,351.36   |
| 3001-00-00 Student Act/Ath Council       | (50.52)     | 2,304.00  |           | 146.52    | 2,400.00   |
| 3100-20-20 Baseball                      | 10,688.65   |           |           |           | 10,688.65  |
| 3150-20-10 Softball                      | 3,868.16    |           |           |           | 3,868.16   |
| 3200-20-10 Girls Basketball              | 618.12      |           |           |           | 618.12     |
| 3200-20-20 Boys Basketball               | 1,561.93    |           |           |           | 1,561.93   |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                 | BEG BALANCE       | INCOME           | EXPENSE          | TRANSFERS   | BALANCE           |
|-------------------------------------------|-------------------|------------------|------------------|-------------|-------------------|
| 3210-20-10 Bowling                        | 282.97            |                  |                  |             | 282.97            |
| 3250-20-10 Dance Team                     | 8,221.31          |                  | 1,238.09         |             | 6,983.22          |
| 3275-00-00 Math Team                      | 798.27            |                  |                  |             | 798.27            |
| 3300-20-10 Girls Soccer                   | 824.97            |                  |                  |             | 824.97            |
| 3300-20-20 Boys Soccer                    | 777.41            | 9,538.50         |                  |             | 10,315.91         |
| 3350-20-10 Cheerleaders                   | 1,311.82          |                  | 329.41           |             | 982.41            |
| 3400-20-10 Girls Tennis                   | 40.81             |                  |                  |             | 40.81             |
| 3400-20-20 Boys Tennis                    | 491.10            |                  |                  |             | 491.10            |
| 3450-20-10 Girls Swimming                 | 501.51            |                  |                  |             | 501.51            |
| 3450-20-20 Boys Swimming                  | 239.35            |                  |                  |             | 239.35            |
| 3500-20-10 Girls Track & Field            | 2,131.59          |                  |                  |             | 2,131.59          |
| 3500-20-20 Boys Track                     | 2,811.66          |                  |                  |             | 2,811.66          |
| 3600-20-10 Girls Golf                     | 175.04            | 5,655.20         |                  |             | 5,830.24          |
| 3600-20-20 Boys Golf                      | 97.88             |                  |                  |             | 97.88             |
| 3650-20-10 Boys Lacrosse                  | 3,209.96          |                  |                  |             | 3,209.96          |
| 3700-20-10 Football                       | 16,381.90         | 2,740.00         | 6,077.28         |             | 13,044.62         |
| 3800-20-00 Cross Country                  | 5,173.05          | 104.95           | 2,189.76         |             | 3,088.24          |
| 3850-20-00 Wrestling                      | 3,528.74          | 500.00           |                  |             | 4,028.74          |
| 3900-20-00 Volleyball                     | 5,878.57          | 6,765.40         | 499.80           |             | 12,144.17         |
| 4100-30-00 General                        | 847.70            | 15,071.25        |                  | (146.52)    | 15,772.43         |
| 4110-10-00 Eagle Minds Matter             | 428.00            |                  |                  |             | 428.00            |
| 4200-10-00 Eagle's Wings Food Pantry      | 13,614.94         |                  |                  |             | 13,614.94         |
| 4300-30-10 Eagle Pride Advisory Committee | 200.55            |                  |                  |             | 200.55            |
| 6000-00-00 Interest                       | 6,404.66          | 990.02           |                  |             | 7,394.68          |
| <b>Total Other Accounts</b>               | <b>183,121.69</b> | <b>94,087.32</b> | <b>30,661.47</b> | <b>0.00</b> | <b>246,547.54</b> |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION               | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|-----------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                    |             |        |         |           |          |
| 1000-00-10 Harris - Checking            | 5,807.57    | 26.08  |         |           | 5,833.65 |
| <b>Total Cash Accounts</b>              | 5,807.57    | 26.08  | 0.00    | 0.00      | 5,833.65 |
| <b>Other Accounts</b>                   |             |        |         |           |          |
| 2030-00-00 Class of 2030                | 54.12       |        |         |           | 54.12    |
| 2034-00-00 Class of 2034                | 248.77      |        |         |           | 248.77   |
| 2631-10-00 Field Trip Grant Funds       | 94.47       |        |         |           | 94.47    |
| 3020-10-00 Leopards Chorus Club         | 1,897.67    |        |         |           | 1,897.67 |
| 4100-30-00 Principal Discretionary Fund | 1,509.14    |        |         |           | 1,509.14 |
| 5010-00-10 Jump Rope for Heart          | 50.00       |        |         |           | 50.00    |
| 5100-00-00 Leopards Holiday Giving      | 71.36       |        |         |           | 71.36    |
| 5900-00-00 General                      | 1,243.24    |        |         |           | 1,243.24 |
| 6000-00-00 Interest Income              | 638.80      | 26.08  |         |           | 664.88   |
| <b>Total Other Accounts</b>             | 5,807.57    | 26.08  | 0.00    | 0.00      | 5,833.65 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION             | BEG BALANCE | INCOME   | EXPENSE  | TRANSFERS | BALANCE   |
|---------------------------------------|-------------|----------|----------|-----------|-----------|
| <b>Cash Accounts</b>                  |             |          |          |           |           |
| 1000-00-10 Harris - Checking          | 22,541.58   | 4,331.63 | 3,056.24 |           | 23,816.97 |
| <b>Total Cash Accounts</b>            | 22,541.58   | 4,331.63 | 3,056.24 | 0.00      | 23,816.97 |
| <b>Other Accounts</b>                 |             |          |          |           |           |
| 1100-10-00 Bank Corrections           | 0.00        |          | 4.00     |           | (4.00)    |
| 2001-10-10 PBIS (Student Council)     | 4,300.06    |          |          |           | 4,300.06  |
| 2023-00-00 Class of 2023-Inactive     | 0.15        |          |          | (0.15)    | 0.00      |
| 2030-00-00 Class of 2030              | 20.49       | 556.00   |          |           | 576.49    |
| 2031-00-00 Class of 2031              | 601.90      |          | 275.87   |           | 326.03    |
| 2032-00-00 Class of 2032              | 878.98      |          | 410.32   |           | 468.66    |
| 2033-00-00 Class of 2033              | 847.78      |          | 300.02   |           | 547.76    |
| 2034-00-00 Class of 2034              | 1,758.85    | 103.00   | 444.36   |           | 1,417.49  |
| 2035-00-00 Class of 2035              | 1,293.42    | 54.00    | 1,257.60 |           | 89.82     |
| 2110-10-00 Band                       | 16.70       |          |          |           | 16.70     |
| 2120-00-00 Book Fair                  | 1,294.30    | 3,218.69 | 250.00   |           | 4,262.99  |
| 2151-10-00 Music Club                 | 5,711.45    |          |          | (264.50)  | 5,446.95  |
| 2230-10-00 Beta Club                  | 42.46       |          |          |           | 42.46     |
| 2540-20-00 Cultural Committee         | 0.00        | 143.00   | 114.07   | 264.50    | 293.43    |
| 2618-30-00 Families in Need           | 104.41      |          |          |           | 104.41    |
| 2657-00-00 Family Night-Math Night    | 1,503.95    |          |          |           | 1,503.95  |
| 2657-10-00 Family Night-Reading Night | 1,957.24    |          |          |           | 1,957.24  |
| 4100-30-00 Miscellaneous/General      | 292.68      | 154.68   |          | 0.15      | 447.51    |
| 4300-30-00 Sunshine Fund              | 87.66       |          |          |           | 87.66     |
| 6000-00-00 Interest Income            | 1,829.10    | 102.26   |          |           | 1,931.36  |
| <b>Total Other Accounts</b>           | 22,541.58   | 4,331.63 | 3,056.24 | 0.00      | 23,816.97 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION             | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|---------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                  |             |        |         |           |          |
| 1000-00-10 Harris - Checking          | 3,716.74    | 16.72  |         |           | 3,733.46 |
| <b>Total Cash Accounts</b>            | 3,716.74    | 16.72  | 0.00    | 0.00      | 3,733.46 |
| <b>Other Accounts</b>                 |             |        |         |           |          |
| 2030-00-00 Class of 2030              | 282.29      |        |         |           | 282.29   |
| 2031-00-00 Class of 2031              | 74.16       |        |         |           | 74.16    |
| 2032-00-00 Class of 2032              | 17.00       |        |         |           | 17.00    |
| 2100-10-00 Dual Language Activities   | 40.00       |        |         |           | 40.00    |
| 2276-10-00 Field Trips                | 100.97      |        |         |           | 100.97   |
| 2410-00-00 Bookfair                   | 21.79       |        |         |           | 21.79    |
| 2482-10-00 Yearbook                   | 279.98      |        |         |           | 279.98   |
| 2590-40-00 Relay for Life             | 65.50       |        |         |           | 65.50    |
| 4100-30-00 General                    | 1,202.36    |        |         |           | 1,202.36 |
| 4200-00-00 Liberty Chorus             | 19.70       |        |         |           | 19.70    |
| 4300-20-00 Kids Heart Challenge       | 500.00      |        |         |           | 500.00   |
| 5000-10-00 Student Assistance Account | 725.98      |        |         |           | 725.98   |
| 6000-00-00 Interest Income            | 387.01      | 16.72  |         |           | 403.73   |
| <b>Total Other Accounts</b>           | 3,716.74    | 16.72  | 0.00    | 0.00      | 3,733.46 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION               | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE   |
|-----------------------------------------|-------------|--------|---------|-----------|-----------|
| <b>Cash Accounts</b>                    |             |        |         |           |           |
| 1000-00-10 Harris - Checking            | 10,650.19   | 717.49 | 96.98   |           | 11,270.70 |
| <b>Total Cash Accounts</b>              | 10,650.19   | 717.49 | 96.98   | 0.00      | 11,270.70 |
| <b>Other Accounts</b>                   |             |        |         |           |           |
| 2025-00-00 Class of 2025                | 43.50       |        |         |           | 43.50     |
| 2029-00-00 Class of 2029                | 38.27       |        |         |           | 38.27     |
| 2030-00-00 Class of 2030                | (52.42)     |        |         |           | (52.42)   |
| 2031-00-00 Class of 2031                | 80.00       |        |         |           | 80.00     |
| 2032-00-00 Class of 2032                | 447.37      |        |         |           | 447.37    |
| 2033-00-00 Class of 2033                | 1,850.00    |        |         |           | 1,850.00  |
| 2034-00-00 Class of 2034                | 128.88      |        |         |           | 128.88    |
| 2035-00-00 Class of 2035                | 0.00        | 629.00 |         |           | 629.00    |
| 2210-00-00 Animal Shelter Fundraiser    | 0.50        |        |         |           | 0.50      |
| 2510-00-00 Scholastic Book Fair/Follett | 90.02       |        |         |           | 90.02     |
| 3100-00-00 Yearbook                     | 3,047.57    |        |         |           | 3,047.57  |
| 4100-00-00 Artworks Program             | 1,262.50    |        |         |           | 1,262.50  |
| 4100-30-00 General                      | 177.01      |        |         |           | 177.01    |
| 4300-10-00 Staff Spiritwear             | 1,314.71    |        |         |           | 1,314.71  |
| 4300-20-00 Sunshine                     | 1,803.22    | 40.00  | 96.98   |           | 1,746.24  |
| 6000-00-00 Interest Income              | 419.06      | 48.49  |         |           | 467.55    |
| <b>Total Other Accounts</b>             | 10,650.19   | 717.49 | 96.98   | 0.00      | 11,270.70 |



**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION       | BEG BALANCE | INCOME   | EXPENSE | TRANSFERS | BALANCE  |
|---------------------------------|-------------|----------|---------|-----------|----------|
| <b>Cash Accounts</b>            |             |          |         |           |          |
| 1000-00-10 Harris - Checking    | 851.71      | 4,587.32 |         |           | 5,439.03 |
| <b>Total Cash Accounts</b>      | 851.71      | 4,587.32 | 0.00    | 0.00      | 5,439.03 |
| <b>Other Accounts</b>           |             |          |         |           |          |
| 2590-30-00 Girls on the Run     | 69.01       |          |         |           | 69.01    |
| 4100-30-00 General              | 135.20      |          |         |           | 135.20   |
| 4250-30-00 Staff Spirit Wear    | 6.48        |          |         |           | 6.48     |
| 4300-30-00 Social Fund          | 179.37      |          |         |           | 179.37   |
| 4400-10-00 Scholastic Book Fair | 101.20      | 4,574.89 |         |           | 4,676.09 |
| 5000-10-00 Yearbook             | 226.18      |          |         |           | 226.18   |
| 6000-00-00 Interest Income      | 134.27      | 12.43    |         |           | 146.70   |
| <b>Total Other Accounts</b>     | 851.71      | 4,587.32 | 0.00    | 0.00      | 5,439.03 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION    | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>         |             |        |         |           |          |
| 1000-00-10 Harris - Checking | 2,034.12    | 9.27   |         |           | 2,043.39 |
| <b>Total Cash Accounts</b>   | 2,034.12    | 9.27   | 0.00    | 0.00      | 2,043.39 |
| <b>Other Accounts</b>        |             |        |         |           |          |
| 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     | 92.16       |        |         | (25.00)   | 67.16    |
| 2034-00-00 Class of 2034     | 95.36       |        |         | 25.00     | 120.36   |
| 2035-00-00 Class of 2035     | 205.00      |        |         |           | 205.00   |
| 4100-30-00 General           | 1,025.31    |        |         |           | 1,025.31 |
| 6000-00-00 Interest Income   | 178.39      | 9.27   |         |           | 187.66   |
| <b>Total Other Accounts</b>  | 2,034.12    | 9.27   | 0.00    | 0.00      | 2,043.39 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|------------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                     |             |        |         |           |          |
| 1000-00-10 Harris - Checking             | 6,826.27    | 30.68  |         |           | 6,856.95 |
| <b>Total Cash Accounts</b>               | 6,826.27    | 30.68  | 0.00    | 0.00      | 6,856.95 |
| <b>Other Accounts</b>                    |             |        |         |           |          |
| 2030-00-00 Class of 2030                 | 117.00      |        |         |           | 117.00   |
| 2035-00-00 Class of 2035                 | 16.00       |        |         |           | 16.00    |
| 2590-40-00 Relay for Life                | 1,248.02    |        |         |           | 1,248.02 |
| 4100-00-00 PBIS                          | 4,012.81    |        |         |           | 4,012.81 |
| 4150-00-00 Math Night                    | 108.00      |        |         |           | 108.00   |
| 4300-00-00 General Fund                  | 669.40      |        |         |           | 669.40   |
| 5030-10-00 School Store-Inactive         | 269.06      |        |         |           | 269.06   |
| 5500-00-00 Staff Social Account-Inactive | 1.36        |        |         |           | 1.36     |
| 6000-00-00 Interest Income               | 384.62      | 30.68  |         |           | 415.30   |
| <b>Total Other Accounts</b>              | 6,826.27    | 30.68  | 0.00    | 0.00      | 6,856.95 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION                 | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|-------------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                      |             |        |         |           |          |
| 1000-00-10 Harris - Checking              | 10,636.19   | 215.95 | 879.81  |           | 9,972.33 |
| <b>Total Cash Accounts</b>                | 10,636.19   | 215.95 | 879.81  | 0.00      | 9,972.33 |
| <b>Other Accounts</b>                     |             |        |         |           |          |
| 2014-10-00 Kindergarten Grade Level Funds | 592.73      | 141.00 |         |           | 733.73   |
| 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          | 1,054.51    |        | 801.15  |           | 253.36   |
| 2014-10-04 4th Grade Level Funds          | 914.99      |        |         |           | 914.99   |
| 2014-10-05 5th Grade Level Funds          | 818.86      |        |         |           | 818.86   |
| 2029-00-00 Class of 2029                  | 0.45        |        |         |           | 0.45     |
| 2030-00-00 Class of 2030                  | 20.00       |        |         |           | 20.00    |
| 2031-00-00 Class of 2031                  | 111.00      |        |         |           | 111.00   |
| 2032-00-00 Class of 2032                  | 88.00       |        |         |           | 88.00    |
| 3200-00-00 Media Center                   | 91.70       |        |         |           | 91.70    |
| 3300-10-00 Student Council                | 258.18      |        |         |           | 258.18   |
| 3300-20-00 Perry Fundraising              | 4,080.42    | 26.40  |         |           | 4,106.82 |
| 3350-00-00 Kane County Cougars Grant      | 391.87      |        |         |           | 391.87   |
| 4100-30-00 General                        | 381.71      |        |         |           | 381.71   |
| 4200-00-00 Perry Teacher Social Account   | 1,156.35    |        | 78.66   |           | 1,077.69 |
| 6000-00-00 Interest Income                | 483.09      | 48.55  |         |           | 531.64   |
| <b>Total Other Accounts</b>               | 10,636.19   | 215.95 | 879.81  | 0.00      | 9,972.33 |

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION           | BEG BALANCE | INCOME | EXPENSE | TRANSFERS | BALANCE  |
|-------------------------------------|-------------|--------|---------|-----------|----------|
| <b>Cash Accounts</b>                |             |        |         |           |          |
| 1000-00-10 Harris - Checking        | 1,237.80    | 461.00 | 340.00  |           | 1,358.80 |
| <b>Total Cash Accounts</b>          | 1,237.80    | 461.00 | 340.00  | 0.00      | 1,358.80 |
| <b>Other Accounts</b>               |             |        |         |           |          |
| 2030-00-00 Class of 2030            | 195.53      |        |         |           | 195.53   |
| 2031-00-00 Class of 2031            | 57.32       |        |         |           | 57.32    |
| 2032-00-00 Class of 2032            | 0.00        | 455.00 | 340.00  |           | 115.00   |
| 2033-00-00 Class of 2033            | 383.53      |        |         |           | 383.53   |
| 2034-00-00 Class of 2034            | 316.28      |        |         |           | 316.28   |
| 2560-30-00 Library - Birthday Books | 0.08        |        |         |           | 0.08     |
| 4100-30-00 Principal Discretionary  | 15.97       |        |         |           | 15.97    |
| 6000-00-00 Interest Income          | 269.09      | 6.00   |         |           | 275.09   |
| <b>Total Other Accounts</b>         | 1,237.80    | 461.00 | 340.00  | 0.00      | 1,358.80 |

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 10/1/2023 through 10/31/2023

Account Range: ALL

| ACCOUNT # AND DESCRIPTION              | BEG BALANCE | INCOME    | EXPENSE   | TRANSFERS | BALANCE   |
|----------------------------------------|-------------|-----------|-----------|-----------|-----------|
| <b>Cash Accounts</b>                   |             |           |           |           |           |
| 1000-00-10 Harris - Checking           | 57,497.28   | 12,387.74 | 10,492.32 |           | 59,392.70 |
| <b>Total Cash Accounts</b>             | 57,497.28   | 12,387.74 | 10,492.32 | 0.00      | 59,392.70 |
| <b>Other Accounts</b>                  |             |           |           |           |           |
| 2000-10-00 Student Council             | 2,687.54    | 3,532.35  | 3,379.89  |           | 2,840.00  |
| 2027-00-00 Class of 2027-A             | 16,041.41   |           |           | (431.40)  | 15,610.01 |
| 2028-00-00 Class of 2028-A             | 21.23       |           |           |           | 21.23     |
| 2029-00-00 Class of 2029-A             | 407.87      |           |           |           | 407.87    |
| 2029-10-00 Class of 2029-B             | 407.88      |           |           |           | 407.88    |
| 2030-00-00 Class of 2030-A             | 60.85       |           | 20.00     |           | 40.85     |
| 2030-10-00 Class of 2030-B             | 20.85       |           |           |           | 20.85     |
| 2031-00-00 Class of 2031               | 0.00        | 460.00    | 407.71    | 20.00     | 72.29     |
| 2032-00-00 Class of 2032               | 275.66      |           |           |           | 275.66    |
| 2033-00-00 Class of 2033               | 442.51      | 784.00    | 691.50    |           | 535.01    |
| 2034-00-00 Class of 2034               | 19.15       | 192.00    |           |           | 211.15    |
| 2115-00-00 Music - Elementary          | 1,460.07    |           | 150.00    |           | 1,310.07  |
| 2150-30-00 Musicals                    | 4,369.25    |           |           |           | 4,369.25  |
| 2151-10-00 Music Dept.                 | 3,225.94    | 335.00    | 3,496.35  |           | 64.59     |
| 2220-10-00 Art Club                    | 643.79      | 170.00    |           |           | 813.79    |
| 2230-10-00 Beta Club                   | 3,186.54    | 4,824.67  | 2,105.01  |           | 5,906.20  |
| 2276-10-00 Field Trips                 | 281.77      |           |           |           | 281.77    |
| 2340-10-00 Spelling Bee                | 46.03       |           |           |           | 46.03     |
| 2391-10-00 AVID                        | 2,539.88    |           |           |           | 2,539.88  |
| 2392-10-00 HANDS Club                  | 0.06        |           |           |           | 0.06      |
| 2392-20-00 Pawsitivity Pack            | 1,924.00    |           |           |           | 1,924.00  |
| 2393-10-00 PBIS Middle School          | 229.01      |           | 13.97     |           | 215.04    |
| 2393-20-00 PBIS Elementary             | 1,690.61    |           |           |           | 1,690.61  |
| 2481-10-00 Yearbook - MS               | 6,535.29    | 750.00    | 27.89     |           | 7,257.40  |
| 2482-10-00 Yearbook - ELE              | 1,063.39    |           |           |           | 1,063.39  |
| 2560-30-00 Birthday Book Club          | 3.74        |           |           |           | 3.74      |
| 2560-40-00 Library-Book Fair           | 3,229.52    |           | 200.00    |           | 3,029.52  |
| 2590-10-00 Boys Basketball Lions Club  | 0.66        |           |           |           | 0.66      |
| 2590-20-00 Girls Basketball Lions Club | 36.92       |           |           |           | 36.92     |
| 2640-30-00 Science Fair                | 164.46      |           |           |           | 164.46    |
| 2660-00-00 Math Club                   | 0.86        |           |           |           | 0.86      |
| 2668-00-00 Track                       | 10.68       |           |           |           | 10.68     |
| 3250-20-10 Poms                        | 465.42      |           |           |           | 465.42    |
| 3350-20-10 Cheerleading                | 1,023.60    |           |           |           | 1,023.60  |
| 3830-00-00 Basketball - Girls          | 16.00       |           |           |           | 16.00     |
| 3840-00-00 Basketball - Boys           | 0.00        | 280.00    |           |           | 280.00    |
| 3850-20-00 Wrestling                   | 142.55      |           |           |           | 142.55    |
| 3900-20-00 Volleyball                  | 0.50        |           |           |           | 0.50      |
| 4100-30-00 General                     | 616.66      | 796.00    |           |           | 1,412.66  |
| 4105-30-00 Student Assistance Account  | 819.58      |           |           | 411.40    | 1,230.98  |
| 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    |
| 6000-00-00 Interest Income             | 2,955.14    | 263.72    |           |           | 3,218.86  |
| <b>Total Other Accounts</b>            | 57,497.28   | 12,387.74 | 10,492.32 | 0.00      | 59,392.70 |

COMMUNITY UNIT SCHOOL DISTRICT 300

**HUMAN RESOURCES REPORT**

December 12, 2023

Page 1

**ADMINISTRATORS**

None

**RESIGNATION - ADMINISTRATORS**

None

**RETIREMENT – ADMINISTRATORS**

None

**CERTIFIED PERSONNEL**

None

**OTHER EMPLOYMENT – CERTIFIED PERSONNEL**

None

**RESIGNATION – CERTIFIED PERSONNEL**

1. Recommend approval of the following letter of resignation:

| Name            | Position              | Location                   | Effective         |
|-----------------|-----------------------|----------------------------|-------------------|
| O'Reilly, James | 5 <sup>th</sup> Grade | Westfield Community School | December 12, 2023 |

**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.

**COMMUNITY UNIT SCHOOL DISTRICT 300**

**HUMAN RESOURCES REPORT**

December 12, 2023

Page 2

**RETIREMENT – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL**

None

**EDUCATIONAL SUPPORT PERSONNEL**

1. Recommend employment of the following educational support personnel:

| <b>Name</b>      | <b>Position</b>       | <b>Location</b>               | <b>Hourly Rate</b> | <b>Type</b> |
|------------------|-----------------------|-------------------------------|--------------------|-------------|
| Hardy, Claudia   | Secretary - Registrar | Carpentersville Middle School | \$19.02            | Replacement |
| Lanners, Dylan   | Night Custodian       | Westfield Community School    | \$17.94            | Replacement |
| Sandoval, Karina | District Custodian    | District Locations            | \$17.94            | Replacement |

**RESIGNATION – EDUCATIONAL SUPPORT PERSONNEL**

1. Recommend approval of the following letter of resignation:

| <b>Name</b>       | <b>Position</b> | <b>Location</b>              | <b>Effective</b>  |
|-------------------|-----------------|------------------------------|-------------------|
| Jowaski, Kathleen | Paraeducator    | Big Timber Elementary School | December 15, 2023 |

**DISMISSAL – EDUCATIONAL SUPPORT PERSONNEL**

None

**RETIREMENT – EDUCATIONAL SUPPORT PERSONNEL**

None

**COACHING/VOLUNTEER – EDUCATIONAL SUPPORT PERSONNEL**

None

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



## COMMUNITY UNIT SCHOOL DISTRICT 300

### HUMAN RESOURCES REPORT

December 12, 2023

Page 3

#### DISTRICT POSITION TRANSFERS

1. Recommend position transfer of the following personnel:

| Current Class | Name              | Current Position | Current Location | New Class | New Position     | CBA/ Handbook | Lane-Step | New Location | Effective Date    |
|---------------|-------------------|------------------|------------------|-----------|------------------|---------------|-----------|--------------|-------------------|
| ADMIN         | Majewski, Stephen | Supervisory Dean | WCS              | Same      | Supervisory Dean | ADMIN         | I-F, 1    | BTES         | November 27, 2023 |

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



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

**DATE:** December 1, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Mark Wetzel,  
Assistant Superintendent

|                                                  |            |
|--------------------------------------------------|------------|
| <b>Presented at the following Board Meetings</b> |            |
| <b>Board Operations Committee</b>                |            |
| <b>Policy/Legislative</b>                        |            |
| <b>School Utilization</b>                        |            |
| <b>BOE 1<sup>st</sup> Reading</b>                | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                | 12/12/2023 |

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

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### **Background**

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

### **Administrative Recommendation**

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

- Dundee-Crown High School Softball Program – Murfreesboro, TN, March 23-27, 2024

Freedom of Information  
Board Report  
December 12, 2023

| FOIA#    | Date of Request | Requestor                                      | Subject                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Date Completed/<br>STATUS | Time to complete<br>in hours |
|----------|-----------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------|
| 144-2023 | 10/18/2023      | Lynn Sebold<br>Canon                           | <b>Commercial Purpose</b> - Requesting a copy of all CURRENTLY ACTIVE contracts and agreements pertaining to copiers, printers, multi-function devices, managed print services, service/maintenance, cost-per-copy, copy/print room, and production. Reprographics, duplication services, et.al.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Completed<br>11/14/2023   | 2                            |
| 152-2023 | 10/26/2023      | Kristina Konstanty<br>Community Member         | Requesting video footage from all cameras of the main board room 1845-1905, 10/24/2023, Maximum occupancy posted/listed for main board room 10/24/2023, Communication exchanged on Susan Harkin's computer and cell phone and any other devices at approximately 1835- 1845, 10/24/2023; see attachment for video proof she was on multiple devices., Dialogue between Colleen Okeefe and Susan Harkin as depicted in attached video, Dialogue between Susan Harkin and Nancy Zettler as depicted in attached video                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Completed<br>11/8/2023    | 2                            |
| 153-2023 | 10/26/2023      | Kristina Konstanty<br>Community Member         | Requesting all communication: including but not limited to: emails, text messages, handwritten notes of these staff/board members on October 24, 2023 from 1700-2300.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Completed<br>11/9/2023    | 3                            |
| 154-2023 | 10/30/2023      | Jodi S. Cohen<br>ProPublica                    | Requesting the following public records in the possession of District 300 related to Section X of Form 34-43, the application for room and board reimbursement of emergency and student-specific placement in a non-approved residential facility. Please provide all records from January 2021 to the present: (1) Records provided from Shrub Oak International School to District 300 that demonstrate that Shrub Oak has the appropriate certification of teachers for the student population. (2) Records provided from District 300 to the Illinois State Board of Education that demonstrate that Shrub Oak has the appropriate certification of teachers for the student population. (3) Records provided from Shrub Oak International School to District 300 that demonstrate that Shrub Oak has an age-appropriate curriculum. (4) Records provided from District 300 to the Illinois State Board of Education that demonstrate that Shrub Oak has an age-appropriate curriculum. (5) Records provided from Shrub Oak International School to District 300 that demonstrate how Shrub Oak will provide enrollment and attendance data to the district. (6) Records provided from District 300 to the Illinois State Board of Education that demonstrate how Shrub Oak will provide enrollment and attendance data to the district. (7) Records provided from Shrub Oak International School to District 300 that demonstrate how Shrub Oak will provide special education and related services. (8) Records provided from District 300 to the Illinois State Board of Education that demonstrate how Shrub Oak will provide special education and related services. (9) Additionally, please also include all records that indicate the names and/or positions of Shrub Oak employees provided to District 300. | Completed<br>11/13/2023   | 6                            |
| 155-2023 | 10/31/2023      | Adam Steinbaugh<br>MuckRock                    | Requesting 1. The "hate-filled emails regarding the district's Day of Silence" referenced in the District's "Update Regarding 'The Prom' Musical" available here: 2. The "threats and inappropriate comments from community members related to our LGBTQ+ Learning Space meeting held at a District 300 school" referenced in the "Update" above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Completed<br>11/14/2023   | 5                            |
| 156-2023 | 11/10/2023      | Cal Skinner<br>McHenry County Blog             | Requesting a copy of your Black Box ad notifying the public of your district's property tax increases next year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Completed<br>11/14/2023   | 1                            |
| 157-2023 | 11/12/2023      | Jennifer Reilly<br>Community Member            | Requesting financial Bank Statements and or district spreadsheets/ledgers showing the Dundee Crown Dance Team/Pom Pom Team/Competitive Dance Team expenditures, deposits, and fundraising from 2018 through 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Completed<br>11/16/2023   | 2                            |
| 158-2023 | 11/14/2023      | Alisa Lindmark<br>Community Member             | Requesting copies of the following FOIA reports : 145-2023, 147-2023, 148-2023, 149-2023, and 150-2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Completed<br>11/14/2023   | 1                            |
| 159-2023 | 11/15/2023      | Lee Bennett<br>Community Member                | Requesting the 2022-2023 and four prior school years, For each middle and high school in your district, Total enrollment by sex, For each available sport, Number of participants by sex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Completed<br>11/17/2023   | 2.5                          |
| 160-2023 | 11/15/2023      | Anonymous                                      | Requesting paraeducator names, positions, level, building and hourly pay from school year 2016-2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Completed<br>11/17/2023   | 2                            |
| 161-2023 | 11/16/2023      | Lee Bennett<br>Community Member                | Requesting the 2022-2023 and four prior school years, For each middle and high school in your district, For each available sport, Number of students trying out by sex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Completed<br>11/17/2023   | 1                            |
| 162-2023 | 11/17/2023      | Katherine Casey<br>Science of Reading Illinois | Requesting copies of public records related to the literacy curriculum used within your district. Specifically, I am looking for: 1) the names of the universal/core curricula currently used to teach reading in Kindergarten through 3rd grade, 2) the grade levels these are used if there are multiple reading curricula, 3) the dates the reading curricula were purchased, 4) and if there are plans to purchase different literacy curricula in the future.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Completed<br>11/28/2023   | 2.5                          |
| 163-2023 | 11/17/2023      | Anonymous                                      | Requesting full name, building, position, level, pay rate of all Paraprofessionals from school year 2019-2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Completed<br>11/27/2023   | 2                            |
| 164-2023 | 11/27/2023      | Rexal Alzon<br>SmartProcure                    | <b>Commercial Purpose</b> - Requesting any and all purchasing records from 8/29/2023 to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. The specific information requested from your record keeping system is: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                   |                              |
| 165-2023 | 11/27/2023      | Patrick Lee<br>Change the Air Foundation       | Requesting your latest Indoor Air Quality (IAQ) and Environmental Testing for your schools. I am seeking the actual report that includes mold spore sampling data for each of your schools.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Completed<br>11/29/2023   | 2                            |
| 166-2023 | 11/29/2023      | Laura Quesda<br>Reyes Coca-Cola Bottling       | <b>Commercial Purpose</b> - Requesting a copy of the current or most recent beverage agreement in place for District 300.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Pending                   |                              |
| 167-2023 | 11/29/2023      | Jennifer Reilly<br>Community Member            | Requesting Dundee Crown High School Dance Team financial records from July 1, 2023 to November 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Completed<br>12/4/2023    | 1.5                          |
| 168-2023 | 11/30/2023      | Howard Handler<br>Community Member             | Requesting (1) The current salary structure for District certified teachers. (2) The current salary structure for District administrators. If an administrator salary structure does not exist, kindly provide the salaries and corresponding titles of all District administrators.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Completed<br>11/30/2023   | 1                            |



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

**DATE:** December 5, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Anthony McGinn,  
Chief of Communications &  
Stakeholder Engagement

|                                              |            |
|----------------------------------------------|------------|
| Presented at the following<br>Board Meetings |            |
| Board Operations Committee                   |            |
| Policy/Legislative                           |            |
| School Utilization                           |            |
| BOE 1 <sup>st</sup> Reading                  | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading                  | 12/12/2023 |

**SUBJECT:** Customer Service Software Agreement (Renewal)

### **Background**

The district has partnered with K-12 Insights for a pilot program subscription to Let's Talk, a customer service platform built for education. The pilot program began September 1, 2022 and ended on June 30, 2023. We then had it extended, and the pilot program currently expires on December 15, 2023.

Let's Talk is an enterprise-wide software-as-a-service solution that streamlines communications from the standard "Contact Us" pop-out tab on the district website. This form of communication gives parents/guardians, students, and the community an easy way to contact the district with a question, concern, or feedback and receive an answer by the district in a timely manner. The platform includes a unified inbox, a real-time dashboard to reveal trends and needs, and automated workflows. Since launching Let's Talk in April, 2023, the tool has proven useful to both the community and district staff in our efforts to engage all stakeholders as part of Strategic Goal 4.

This subscription includes a comprehensive partnership to help support onboarding and implementation, as well as ongoing support with a dedicated Let's Talk customer success team to support customized needs and feedback management.

After launching and utilizing Let's Talk through our pilot program, it has been determined that the software is beneficial to the district and we are ready to move forward with a one-year contract. The cost is \$82,000.

### **Administrative Recommendation**

The administration recommends approval of the contract as presented.

### **Fiscal Impact**

The one-year contract cost is \$82,000 and will be funded by the Communications Department budget.



**K-12 SOLUTIONS FOR CUSTOMER SERVICE  
AND  
SUSTAINED STAKEHOLDER ENGAGEMENT**

**SALES ORDER FORM**

*K12 Insight LLC*

2291 Wood Oak Drive, Suite 300  
Herndon, VA 20171

Joe Douglass  
Regional Account Director

Tel: 703-542-9617  
Fax: 703-935-1403

[jdouglass@k12insight.com](mailto:jdouglass@k12insight.com)  
[www.k12insight.com](http://www.k12insight.com)

| CLIENT INFORMATION     |                                         |                           |        |
|------------------------|-----------------------------------------|---------------------------|--------|
| <b>Name</b>            | Community Unit School District 300 - IL |                           |        |
| <b>Address</b>         | 2550 Harnish Dr.                        |                           |        |
| <b>City, State Zip</b> | Algonquin, IL 60102                     |                           |        |
| <b>Proposal Date</b>   | 11/7/2023                               | <b>Student Enrollment</b> | 20,500 |

| DATES AND TERM OF INITIAL CONTRACT |                   |                 |              |
|------------------------------------|-------------------|-----------------|--------------|
| <b>Term</b>                        | <b>Start Date</b> | <b>End Date</b> | <b>Total</b> |
| Year 1                             | 12/16/2023        | 12/15/2024      | \$82,000     |

The pricing and terms in this proposal are per **OMNIA PARTNERS, Public Sector – Region 4 ESC Contract #R220301**

The pricing and terms in this proposal are valid for 30 days from proposal date.

| CUSTOMER EXPERIENCE PLATFORM SERVICES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> <b>SUBSCRIPTION TO LET’S TALK!</b><br><br><p>K12 Insight helps school districts deliver superior customer experiences with Let’s Talk! — the only all-in-one customer experience and intelligence platform purpose-built for education. Let’s Talk! is reliable, secure, and simple, and backed by industry-leading expertise and the personalized partnership and support school districts need. As an enterprise-wide Software-as-a-Service solution, Let’s Talk! is easily configurable with easy SSO (Single Sign On) and SIS (Student Information System) integration options, and can be set up in multiple languages to improve equitable access.</p> <p>The cloud-based Let’s Talk! platform delivers easy-to-deploy, self-service tools and an intentionally simple, yet powerful user interface. This includes a unified inbox; a real-time dashboard to reveal trends and needs; automated workflows; a campaign manager for outbound communications; Critical Alerts to identify issues before they become crises; and a Knowledge Base to house FAQs and tutorials. Let’s Talk! streamlines communications from the standard “Contact Us” pop-out tab, topical landing pages, custom forms, social media, text messaging, and phone lines.</p> <p>Let’s Talk! Assistant — the first chatbot built specifically for K-12 school districts — provides always-on customer service to help district stakeholders get answers to frequently asked questions 24-7.</p> <p>This subscription includes a comprehensive partnership to help support onboarding and implementation, as well as ongoing support with a dedicated Let’s Talk! customer success team to support customized needs and feedback management.</p> |

| YEAR ONE SERVICES: 12/16/2023 to 12/15/2024   |                                     |              |                         |                       |                 |
|-----------------------------------------------|-------------------------------------|--------------|-------------------------|-----------------------|-----------------|
| Let’s Talk Platform Services                  |                                     |              |                         |                       |                 |
| <b>Quantity</b>                               | <b>Service</b>                      | <b>Price</b> | <b>Discounted Price</b> | <b>Unit</b>           | <b>Cost</b>     |
| 1                                             | Subscription to Let’s Talk Platform | \$5.00       | \$4.00                  | per student, per year | \$82,000        |
| <b>TOTAL for Let’s Talk Platform Services</b> |                                     |              |                         |                       | <b>\$82,000</b> |

**BILLING CONTACT**

|              |  |            |  |
|--------------|--|------------|--|
| <b>Name</b>  |  |            |  |
| <b>Title</b> |  |            |  |
| <b>Email</b> |  |            |  |
| <b>Phone</b> |  | <b>Fax</b> |  |

**ORDER CONFIRMATION**

This Sales Order Form is subject to and governed by the Terms of Service (v1.20) located here: [www.k12insight.com/terms-of-service/1.20](http://www.k12insight.com/terms-of-service/1.20), and any addenda attached. No other terms apply to K12 *Insight's* services, unless attached herein and agreed to. Client has received, read, and understood all terms applicable to K12 *Insight's* services, attached. Where applicable, Client has pre-audited this Order in the manner required by all applicable state and local laws. Client representative below hereby represents to have the authority to engage these services on behalf of Client.

**AUTHORIZED SIGNATURES**

Executed for and on behalf of the Client by:

|                         |  |              |  |
|-------------------------|--|--------------|--|
| <b>Client Signature</b> |  |              |  |
|                         |  |              |  |
| <b>Name</b>             |  | <b>Date</b>  |  |
| <b>Title</b>            |  | <b>Email</b> |  |
| <b>Phone</b>            |  | <b>Fax</b>   |  |

For and on behalf of K12 *Insight* LLC, a division of Zarca Interactive, by:

|                                     |               |             |  |
|-------------------------------------|---------------|-------------|--|
| <b>K12 <i>Insight</i> Signature</b> |               |             |  |
|                                     |               |             |  |
| <b>Name</b>                         | Adam Dean     | <b>Date</b> |  |
| <b>Title</b>                        | VP of Finance |             |  |

**K12 *INSIGHT* INTERNAL USE ONLY**

|                 |                           |                 |                           |                 |                              |
|-----------------|---------------------------|-----------------|---------------------------|-----------------|------------------------------|
| <b>Prepared</b> | AJ Gubernick<br>11/7/2023 | <b>Reviewed</b> | Joe Douglass<br>11/7/2023 | <b>Approved</b> | Suhail Farooqui<br>11/7/2023 |
|-----------------|---------------------------|-----------------|---------------------------|-----------------|------------------------------|



# DISTRICT 300

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

DATE: **December 4, 2023**

TO: Dr. Susan Harkin, Superintendent  
Board of Education

FROM: Jonathan Mickle,  
Director of Facilities

SUBJECT: **Elara MEPFP Assessment**

|                                                  |            |
|--------------------------------------------------|------------|
| <b>Presented at the following Board Meetings</b> |            |
| <b>Board Operations Committee</b>                | 12/4/2023  |
| <b>Policy/Legislative</b>                        |            |
| <b>School Utilization</b>                        |            |
| <b>BOE 1<sup>st</sup> Reading</b>                | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                | 12/12/2023 |

### **Background**

In 2017, the Facilities Department engaged Elara to identify and inventory all the HVAC equipment in district facilities. This was done to build out our Preventive Maintenance program, which is integrated into our work order system. Aligned with the Master Facility Plan process, we aim to capture the overall condition replacement options and formulate a master plan encompassing district-wide HVAC, electrical, plumbing, and fire protection. This process includes the following.

#### **1. Documentation Review:**

Evaluate each building's existing architectural, mechanical, electrical, plumbing, fire protection, and HVAC control drawings.

#### **2. Site Visits:**

Conduct thorough site visits for each facility to validate primary as-built conditions of major mechanical, electrical, plumbing, and fire protection systems. Emphasis will be on reviewing major equipment, distribution systems, and end-use equipment (e.g., unit ventilators).

#### **3. Life Cycle Assessment:**

Identify the estimated remaining useful life and recommend timing for repair or replacement of major MEPFP systems over the next ten years. Explore alternative system types that address critical needs, enhance comfort, reduce energy consumption, and promote wellness and learning.

#### **4. Cost Estimation:**

Develop preliminary rough order of magnitude (ROM) costs for each recommendation, ensuring transparency in scope and assumptions.

#### **5. Data Compilation:**

Collate all gathered information into a concise written narrative accompanied by supporting spreadsheets, presenting comprehensive findings and recommendations for each school.

This information is essential as we collaborate with the Master Facility Plan to enhance the educational environment of our buildings. Notably, our partnership with Elara has already yielded fee reductions for Big Timber (2 years old), Jacobs (extensive work on new chillers), and Dundee Middle (implementation of a new Geothermal HVAC system). This proactive approach ensures our district's facilities' longevity, efficiency, and comfort, contributing to an optimal learning environment for all.



**Recommendation**

The administration is recommending the approval of the contract for Elara to perform the MEPFP Assessment for a total of \$208,350.00

**Fiscal Impact**

The total cost for all the projects is \$208,350.00 and will be paid for out of the Capital Improvement Fund (60).



#23554

November 28, 2023

Mr. Jonathan W. Mickle  
Operations Director  
Community Unit School District 300  
2550 Harnish Drive  
Algonquin, IL 60102

Re: Community Unit School District 300 MEPFP Assessment Engineering Proposal – Rev 1

Dear Jon,

Thank you for the opportunity to continue our work with you and Community Unit School District (CUSD) 300. We understand the goal of this project is to prepare mechanical, electrical, plumbing, and fire protection (MEPFP) assessments for the major equipment and systems serving each of the following (26) facilities within CUSD 300:

| Facility                        | Area             |
|---------------------------------|------------------|
| Dundee Crown High School        | 324,782          |
| Jacobs High School              | 301,530          |
| Hampshire High School           | 392,000          |
| Hampshire Middle School         | 121,600          |
| Algonquin Middle School         | 79,060           |
| Carpentersville Middle School   | 106,953          |
| Dundee Middle School            | 125,092          |
| Lakewood School                 | 74,620           |
| Westfield Community School      | 196,274          |
| Algonquin Lakes Elementary      | 65,113           |
| Dundee Highlands Elementary     | 40,900           |
| Eastview Elementary             | 62,018           |
| Gilberts Elementary             | 84,567           |
| Golfview Elementary             | 52,692           |
| Hampshire Elementary            | 43,937           |
| Lake in the Hills Elementary    | 50,200           |
| Liberty Elementary              | 79,810           |
| Lincoln Prairie Elementary      | 62,634           |
| Meadowdale Elementary           | 40,927           |
| Neubert Elementary              | 62,010           |
| Parkview Elementary             | 46,800           |
| Perry Elementary                | 76,262           |
| Sleepy Hollow Elementary        | 45,997           |
| Wright (Gary D.) Elementary     | 84,567           |
| DeLacey Family Education Center | 52,672           |
| Oak Ridge School                | 14,500           |
| <b>TOTAL</b>                    | <b>2,687,517</b> |

As you know, the MEPFP Assessment for each school is intended to document the observed condition of the existing MEPFP systems within each facility and identify opportunities for their

repair, enhancement, or replacement, as applicable. The goal of the MEPFP assessments will be to identify and quantify these opportunities for consideration by CUSD 300 for implementation. More specifically, we propose to perform the following engineering services:

#### Scope of Services

1. We will review the existing building documentation (architectural, mechanical, electrical, plumbing, fire protection, and HVAC controls drawings) and any additional relevant documentation provided by CUSD 300 prior to performing our site visits. We already have access to existing drawings.
2. We will perform site visits for each facility to confirm primary as-built conditions of each school's major mechanical, electrical, plumbing, and fire protection systems and their existing operation. Our site visits will be focused on the review of major equipment and typical distribution systems and end use equipment (i.e., unit ventilators). Our field reviews will be conducted on those portions of the systems that are readily accessible for visual observation.
3. We will interview the building maintenance staff while on-site in an effort to identify and review recent MEPFP maintenance issues, modifications, and associated costs.
4. We will identify the estimated remaining useful life and recommended timing for repair or replacement of the major MEPFP systems for each facility over the next 10 years (projects of \$5,000 or greater). This includes identifying alternate system types that present the opportunity to resolve critical needs, enhance comfort, reduce energy consumption, and/or promote wellness and learning.
5. We will prepare preliminary rough order of magnitude (ROM) costs for each recommendation.
6. We will then compile this information into a brief written narrative with supporting spreadsheets presenting our findings and recommendations for each school. We have included time to present our findings to the School District at one (1) meeting intended to discuss all facilities.

#### Fee

We propose to provide the engineering services identified above for a fixed fee of \$208,350.00 exclusive of reimbursable expenses for out-of-town travel, printing, parking, and expedited deliveries (these expenses are reimbursable at our cost) and additional services as defined in the standard AIA Owner-Engineer Agreement.

Fee breakdowns on a per typical facility basis are summarized as follows for your convenience with exceptions for unique facilities and circumstances:

| <b>Scope of Work</b> | <b>Each High School</b> | <b>Each Middle School</b> | <b>Each Elementary School</b> |
|----------------------|-------------------------|---------------------------|-------------------------------|
| MEPFP Assessment     | \$12,400.00             | \$10,385.00               | \$6,975.00                    |

Additional services requested outside the scope of this proposal will be invoiced at the Elara hourly rate schedule applicable at the time this proposal is accepted. A current hourly rate schedule is provided below:

| <b>ELARA 2023 Hourly Fee Schedule</b> |          |
|---------------------------------------|----------|
| Principals                            | \$260.00 |
| Associate Principals                  | \$245.00 |
| Project Engineers                     | \$235.00 |
| Senior Engineers                      | \$185.00 |
| Designers and Technicians             | \$150.00 |
| Administration                        | \$95.00  |

This fee schedule is in effect through December 31, 2023.

Our terms are monthly progress bills, based on the percentage of work completed, due within thirty days of the date of the invoice or the unpaid balance subject to a 1% monthly finance charge.

#### Clarifications

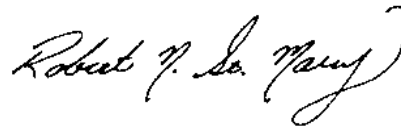
1. We have based our proposal on the following:
  - a. Review of the following MEPFP systems for each facility:
    - i. Building Heating
    - ii. Building Cooling
    - iii. Domestic Hot/Cold Water
    - iv. Above Ground Sanitary, Storm and Vent Piping
    - v. Ventilation and Exhaust Systems
    - vi. HVAC Control Systems
    - vii. Electrical Service
    - viii. Electrical Distribution
    - ix. Typical Interior Lighting
    - x. Emergency Generation
    - xi. Fire Alarm
    - xii. Wet Fire Protection
  - b. Spot check of typical unitary equipment such as unit ventilator, fan coil units, VAV boxes, fin tube radiation, etc.
  - c. A visual review of the existing electrical systems serving each facility. We have, however, excluded the services of a qualified electrician to open electrical panels and equipment for a detailed electrical review. Our review includes a visual observation of the electrical systems as present during our site visit and as demonstrated by the existing building drawings and maintenance staff.
  - d. An MEPFP equipment inventory list being provided for Dundee Middle School as the building's major MEPFP systems are being replaced as part of an ongoing project scheduled for completion in summer 2025. No MEPFP recommendations are anticipated.
  - e. Replacement of the existing chiller plant at Jacobs High School under a separate ongoing project. Our MEPFP Assessment fee for Jacobs High School has been discounted to acknowledge the new chiller plant. No MEPFP recommendations associated with the new chiller plant are anticipated.
2. We have excluded the following:
  - a. The survey of inaccessible locations (i.e., behind closed, solid ceilings and walls).
  - b. Heat gain/loss load calculations and/or energy modeling.

- c. Detail review of major plumbing infrastructure (i.e., piping) other than the domestic hot water plant and pumping systems as well as general recommendations for the replacement of domestic water, waste and vent piping. Detailed review of the piping infrastructure may require third party testing of existing system components which are presently excluded.
- d. Review of the following:
  - i. Information technology, security, and audio-visual systems.
  - ii. Architectural or structural elements such as the building enclosure (walls, windows, roof, etc.), walkways, driveways and interior finishes.
  - iii. Health life safety survey items as this work is being pursued under separate proposal.
  - iv. MEPFP items for Big Timber Elementary School as an equipment inventory list was recently created and all equipment and components are new from the building construction.
- e. Utility benchmarking as we understand this work is not required.
- f. The cost for investigative scoping or testing from our fee as none has been identified as being required.
- g. The preparation of any drawings as none are seen as being required.

Note: Elara Engineering holds active Minority Business Enterprise (MBE) Certification through the State of Illinois.

Finally, we look forward to continuing our work with you and CUSD 300. Please indicate your acceptance of this proposal by signing below and forwarding original to us. Do not hesitate to call if there are any items in this proposal that require clarifications or modifications.

Respectfully Submitted,



Robert N. St. Mary  
Project Engineer  
Elara Engineering

Enclosure: Fee Breakdown by Facility

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_

**SD300 MEPFP Assessment**  
**ELARA Fee Breakdown**  
**11/28/2023**

| <b>Facility</b>                 | <b>Area</b>      | <b>Complexity</b> | <b>Fee</b>       |
|---------------------------------|------------------|-------------------|------------------|
| Dundee Crown High School        | 324,782          | H                 | \$12,400         |
| Jacobs High School              | 301,530          | H                 | \$9,920          |
| Hampshire High School           | 392,000          | H                 | \$12,400         |
| Hampshire Middle School         | 121,600          | M                 | \$10,385         |
| Algonquin Middle School         | 79,060           | M                 | \$10,385         |
| Carpentersville Middle School   | 106,953          | M                 | \$10,385         |
| Dundee Middle School            | 125,092          | M                 | \$5,190          |
| Lakewood School                 | 74,620           | L                 | \$6,975          |
| Westfield Community School      | 196,274          | H                 | \$12,400         |
| Algonquin Lakes Elementary      | 65,113           | L                 | \$6,975          |
| Dundee Highlands Elementary     | 40,900           | L                 | \$6,975          |
| Eastview Elementary             | 62,018           | L                 | \$6,975          |
| Gilberts Elementary             | 84,567           | L                 | \$6,975          |
| Golfview Elementary             | 52,692           | L                 | \$6,975          |
| Hampshire Elementary            | 43,937           | L                 | \$6,975          |
| Lake in the Hills Elementary    | 50,200           | L                 | \$6,975          |
| Liberty Elementary              | 79,810           | L                 | \$6,975          |
| Lincoln Prairie Elementary      | 62,634           | L                 | \$6,975          |
| Meadowdale Elementary           | 40,927           | L                 | \$6,975          |
| Neubert Elementary              | 62,010           | L                 | \$6,975          |
| Parkview Elementary             | 46,800           | L                 | \$6,975          |
| Perry Elementary                | 76,262           | L                 | \$6,975          |
| Sleepy Hollow Elementary        | 45,997           | L                 | \$6,975          |
| Wright (Gary D.) Elementary     | 84,567           | L                 | \$6,975          |
| deLacey Family Education Center | 52,672           | L                 | \$6,975          |
| Oak Ridge School                | 14,500           | L                 | \$6,310          |
| Big Timber Elementary School    | 100,625          | L                 | \$0              |
|                                 | <b>2,788,142</b> |                   | <b>\$208,350</b> |



# DISTRICT 300

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

DATE: **December 4, 2023**

TO: Dr. Susan Harkin, Superintendent  
Board of Education

FROM: Jonathan Mickle,  
Director of Facilities

|                                                  |            |
|--------------------------------------------------|------------|
| <b>Presented at the following Board Meetings</b> |            |
| <b>Board Operations Committee</b>                | 12/4/2023  |
| <b>Policy/Legislative</b>                        |            |
| <b>School Utilization</b>                        |            |
| <b>BOE 1<sup>st</sup> Reading</b>                | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                | 12/12/2023 |

SUBJECT: **Facilities Maintenance and Supplies Bids (Extension)**

### **Background**

The contract for the district-wide ground maintenance supplies and small grounds equipment was awarded through the bid process in December 2021. This scope 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. The first contract extension was approved, covering pricing from January 1, 2023, to December 31, 2023. This submission seeks approval for a second contract extension with no price increase from January 1, 2024, to December 31, 2024. We also seek approval for the first extension with no increase for the bid's mats, mops, and towels portion from February 29, 2024, to February 28, 2025.

Awarded contract vendors can increase pricing in the extension year based on the Urban Consumer Price Index (December). All Four Vendors (Site One Landscape, BSN, NPC, & Cintas) chose to maintain 2023 pricing for 2024.

### **Administrative Recommendation**

The administration is recommending the following awards for a one-year extension:

SiteOne Landscape, Cleveland, OH, to approve the extension of contract pricing to purchase Grounds Supplies for an estimated \$28,520.02.

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

National Purchasing Cooperative (BuyBoard via Pioneer Athletics of Cleveland, OH) cooperative pricing to purchase various grounds supplies that were NO BID on the bid release for an estimated contract amount of \$35,818.91.

Cintas, Greenville, WI, to approve the extension of the contract to purchase services for mats, mops, and towels for an estimated value of \$151,498.00

### **Fiscal Impact**

The contracts together total an estimated \$215,973.63. 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

November 3, 2023

Mr. Keith McGinty  
SiteOne Landscape Supply  
1385 East 36<sup>th</sup> Street  
Cleveland, OH 44114

Via Email: KMcGinty@siteone.com

Bid: Grounds Supplies & Equipment – Second Extension

Dear Mr. McGinty,

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, 2023. This contract included the possibility of two one-year extensions. District 300 would like to exercise the second extension which would extend the current contract to December 31, 2024. 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 Wednesday, November 15, 2023.

The favor of a reply is requested by November 10, 2023.

Sincerely,

*Diane White*

2023-11-15

8375D43E716D90C09E2DBCBD5C76FBD7 contractworks.

Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

*Keith McGinty*

2023-11-15

C9050FF4EF3948DA07D0BA259966BA41 contractworks.

Service Provider



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

**DATE:** January 24, 2023

**TO:** Susan Harkin, Superintendent  
Board of Education

**FROM:** Jon Mickle  
Director of Facilities

|                                           |           |
|-------------------------------------------|-----------|
| Presented at the following Board Meetings |           |
| Construction/Facility                     |           |
| Finance                                   |           |
| Policy/Legislative                        |           |
| School Utilization                        |           |
| BOE 1 <sup>st</sup> Reading               | 1/10/2023 |
| BOE 2 <sup>nd</sup> Reading               | 1/24/2023 |

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

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**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 a one-year period with the possibility of two on-year extensions. The first contract year started January 1, 2022 and terminated on December 31, 2022. This submission seeks approval for a contract extension from January 1, 2023 to December 31, 2023.

Awarded contract vendors have the option to 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 estimated amount of \$28,520.02

**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 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** - All contracts 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  
CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT  
THURSDAY, OCTOBER 21, 2021 11:00 AM CT

| COMPANY                            | References | Certifications | Vendor App. | W-9 | Signed Response Form A | Signed Response Form B | E-Procurement | Comments |
|------------------------------------|------------|----------------|-------------|-----|------------------------|------------------------|---------------|----------|
| AccessRec LLC                      |            |                |             |     |                        |                        |               |          |
| AHW LLC                            |            |                |             |     |                        |                        |               |          |
| All Inclusive Rec LLC              |            |                |             |     |                        |                        |               |          |
| Allied Solutions                   |            |                |             |     |                        |                        |               |          |
| Artemis Bio-Solutions              |            |                |             |     |                        |                        |               |          |
| Bedco Mechaincal                   |            |                |             |     |                        |                        |               |          |
| Bennedt & Brosseau Roofing Co.     |            |                |             |     |                        |                        |               |          |
| Brody Chemical                     |            |                |             |     |                        |                        |               |          |
| BSN Sports                         | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Com2 Computers & Technology        |            |                |             |     |                        |                        |               |          |
| Correct Digital Displays           |            |                |             |     |                        |                        |               |          |
| Expert Chemical                    |            |                |             |     |                        |                        |               |          |
| Global Equipment Co.               |            |                |             |     |                        |                        |               |          |
| Holiday Sewer & Water              |            |                |             |     |                        |                        |               |          |
| Kimberly Shorter                   |            |                |             |     |                        |                        |               |          |
| Landscape Concepts Mgt             |            |                |             |     |                        |                        |               |          |
| NaturChem Inc.                     |            |                |             |     |                        |                        |               |          |
| North American Procurement Council |            |                |             |     |                        |                        |               |          |
| Nasco                              |            |                |             |     |                        |                        |               |          |
| Power Equipment Distributors Inc   |            |                |             |     |                        |                        |               |          |
| School Specialty                   |            |                |             |     |                        |                        |               |          |
| School Wholesale Supplies          |            |                |             |     |                        |                        |               |          |
| Shay Enterprise                    |            |                |             |     |                        |                        |               |          |
| SiteOne Landscape Supply           | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Tiles in Style DBS Taza Supplies   |            |                |             |     |                        |                        |               |          |

Administration Recommendation:  
SiteOne Landscape, Cleveland, OH, award contract pricing for the purchase of Grounds Supplies for an estimated amount of \$26,904.07. **BSN**  
Sports, Dallas TX, award contract pricing for the purchase of Grounds Supplies and Equipment for an estimated value of \$136.70. **Total**  
Award \$27,040.77

For NO Bids Items - National Cooperative  
Pricing is recommended

Administration Recommendation:  
  
Pioneer Athletics, Cleveland, OH, Due to supply chain issues, Administration recommends using a National Purchasing Coöperative (BuyBoard) bid pricing for the purchase of Various Grounds Supplies that were NO BID on the original bid submittals for an estimated contract amount of amount of \$35,818.91.

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

|                                  |                                            |                     |       |                                   | BSN Sports |                   | SITE ONE LANDSCAPE<br>SUPPLY |                   | Comments | 2023<br>Pricing<br>Increase<br>6% |         | 2023 Pricing |
|----------------------------------|--------------------------------------------|---------------------|-------|-----------------------------------|------------|-------------------|------------------------------|-------------------|----------|-----------------------------------|---------|--------------|
| Product                          | Product Description                        | D300 Item<br>Number | UOM   | Estimated Annual<br>Purchase QTY. | Unit Price | Extended<br>Price | Unit Price                   | Extended<br>Price |          |                                   |         |              |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail - ALTERNATE | 34-0102             | PL    | 5                                 | \$0.00     | \$0.00            | \$87.39                      | \$436.95          |          | 0.06                              | \$5.24  | \$92.63      |
| Spray Paint                      | Max Aerosol White - case of 12.            | 34-0107             | CS    | 3                                 | \$0.00     | \$0.00            | \$62.59                      | \$187.77          |          | 0.06                              | \$3.76  | \$66.35      |
| Spray Paint                      | Super Stripe white - case of 12. / KRYLON  | 34-0114             | CS    | 5                                 | \$0.00     | \$0.00            | \$62.59                      | \$312.95          |          | 0.06                              | \$3.76  | \$66.35      |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$0.00            |                              | \$937.67          |          |                                   |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Base Plugs                       | Big League - set of 3                      | 34-0250             | SET   | 3                                 | \$12.98    | \$38.94           | \$0.00                       | \$0.00            |          | 0.06                              | \$0.78  | \$13.76      |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$38.94           |                              | \$0.00            |          |                                   |         |              |
| FACILITY MAINTENANCE             |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Traffic Cones                    | 12". Orange.                               | 34-0295             | EA    | 5                                 | \$5.24     | \$26.20           | \$0.00                       | \$0.00            |          | 0.06                              | \$0.31  | \$5.55       |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$26.20           |                              | \$0.00            |          |                                   |         |              |
| SAND & STONE                     |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Limestone                        | FA-5 Limestone Screenings                  | 34-0176             | TN    | 30                                | \$0.00     | \$0.00            | \$32.50                      | \$975.00          |          | 0.06                              | \$1.95  | \$34.45      |
| Granite Boulders                 | Small                                      | 34-0280             | TN    | 5                                 | \$0.00     | \$0.00            | \$162.50                     | \$812.50          |          | 0.06                              | \$9.75  | \$172.25     |
| Granite Boulders                 | Medium                                     | 34-0281             | TN    | 5                                 | \$0.00     | \$0.00            | \$168.75                     | \$843.75          |          | 0.06                              | \$10.13 | \$178.88     |
| Granite Boulders                 | Large                                      | 34-0282             | TN    | 5                                 | \$0.00     | \$0.00            | \$189.00                     | \$945.00          |          | 0.06                              | \$11.34 | \$200.34     |
| Gravel #8                        | Compaction Gravel                          | 34-0285             | TN    | 5                                 | \$0.00     | \$0.00            | \$33.75                      | \$168.75          |          | 0.06                              | \$2.03  | \$35.78      |
| Gravel #9                        | Compaction Gravel                          | 34-0286             | TN    | 5                                 | \$0.00     | \$0.00            | \$40.00                      | \$200.00          |          | 0.06                              | \$2.40  | \$42.40      |
| Pea Gravel                       | Pea Gravel                                 | 34-0287             | CU/YD | 5                                 | \$0.00     | \$0.00            | \$35.00                      | \$175.00          |          | 0.06                              | \$2.10  | \$37.10      |
| Limestone 3/4                    | Compaction Gravel                          | 34-0288             | TN    | 28                                | \$0.00     | \$0.00            | \$43.13                      | \$1,207.64        |          | 0.06                              | \$2.59  | \$45.72      |
| Rip Rap                          | Small                                      | 34-0290             | TN    | 5                                 | \$0.00     | \$0.00            | \$56.25                      | \$281.25          |          | 0.06                              | \$3.38  | \$59.63      |
| Sand                             | Corse                                      | 34-0293             | TN    | 44                                | \$0.00     | \$0.00            | \$33.75                      | \$1,485.00        |          | 0.06                              | \$2.03  | \$35.78      |
| Sand                             | Fine Play sand                             | 34-0294             | TN    | 5                                 | \$0.00     | \$0.00            | \$58.68                      | \$293.40          |          | 0.06                              | \$3.52  | \$62.20      |
| Granite                          | Red Rotten Granite w/fines red             | 34-0321             | TN    | 29                                | \$0.00     | \$0.00            | \$171.25                     | \$4,966.25        |          | 0.06                              | \$10.28 | \$181.53     |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$0.00            |                              | \$12,353.54       |          |                                   |         |              |

| LUBRICANTS           |                                  |         |       |     |        |        |          |             |  |      |         |          |
|----------------------|----------------------------------|---------|-------|-----|--------|--------|----------|-------------|--|------|---------|----------|
| Lubricant            | WD-40 Smart Straw. 11oz          | 34-0278 | EA    | 5   | \$0.00 | \$0.00 | \$10.08  | \$50.40     |  | 0.06 | \$0.60  | \$10.68  |
| Lubricant            | Fluid Flim - 11.75oz             | 34-0279 | EA    | 5   | \$0.00 | \$0.00 | \$9.90   | \$49.50     |  | 0.06 | \$0.59  | \$10.49  |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$99.90     |  |      |         |          |
| SOIL & WOOD PRODUCTS |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Top Soil             | Screened & Pulverized            | 34-0113 | YD    | 235 | \$0.00 | \$0.00 | \$43.75  | \$10,281.25 |  | 0.06 | \$2.63  | \$46.38  |
| Blended Compost      | Additive Soil or Planting Beds   | 34-0305 | CU/YD | 5   | \$0.00 | \$0.00 | \$32.50  | \$162.50    |  |      |         |          |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$10,443.75 |  |      |         |          |
| PEST & WEED CONTROL  |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Insect control       | Cyonara 9.7 - 1 qt.. Insecticide | 34-0121 | EA    | 5   | \$0.00 | \$0.00 | \$91.10  | \$455.50    |  | 0.06 | \$5.47  | \$96.57  |
| Weed Control         | SPEEDSONZE 4 X 1 GAL.            | 34-0148 | PKG   | 5   | \$0.00 | \$0.00 | \$351.60 | \$1,758.00  |  | 0.06 | \$21.10 | \$372.70 |
| Weed Control         | FX2 / 2.5 GAL.. Herbicide        | 34-0303 | EA    | 1   | \$0.00 | \$0.00 | \$189.91 | \$189.91    |  | 0.06 | \$11.39 | \$201.30 |
| Weed Control         | Sureguard SC, pint               | 34-0338 | PT    | 4   | \$0.00 | \$0.00 | \$166.45 | \$665.80    |  | 0.06 | \$9.99  | \$176.44 |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$3,069.21  |  |      |         |          |

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

|                |                                                                     |                        |             |                                   | BSN Sports |                   | SITE ONE LANDSCAPE |                | Comments | 2023<br>Pricing<br>Increase<br>6% |      |              |
|----------------|---------------------------------------------------------------------|------------------------|-------------|-----------------------------------|------------|-------------------|--------------------|----------------|----------|-----------------------------------|------|--------------|
| Product        | Product Description                                                 | D300<br>Item<br>Number | D300<br>UOM | Estimated Annual<br>Purchase QTY. | Unit Price | Extended<br>Price | Unit Price         | Extended Price |          |                                   |      | 2023 Pricing |
| Measuring Tape | 100 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0053                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 200 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0054                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 300 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0055                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0062                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0063                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0064                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |

COMMUNITY UNIT SCHOOL DISTRICT 300

CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT

THURSDAY, OCTOBER 21, 2021 11:00 AM CT

|                                  |                                           |                  |     |                                | Pioneer Athletics |                |                           |                          |         |              |
|----------------------------------|-------------------------------------------|------------------|-----|--------------------------------|-------------------|----------------|---------------------------|--------------------------|---------|--------------|
| Product                          | Product Description                       | D300 Item Number | UOM | Estimated Annual Purchase QTY. | Unit Price        | Extended Price | Comments                  | 2023 Pricing Increase 6% |         | 2023 Pricing |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail            | 34-0101          | PL  | 168                            | \$108.00          | \$18,144.00    |                           | 0.06                     | \$6.48  | \$114.48     |
| Paint                            | Traffic- Fast Dry Latex / White 5Gal.     | 34-0177          | PL  | 28                             | \$138.33          | \$3,873.24     |                           | 0.06                     | \$8.30  | \$146.63     |
| Paint                            | Traffic- Fast Dry Latex / Yellow 5Gal.    | 34-0178          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / ADA Blue 5Gal.  | 34-0179          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Black 5Gal.     | 34-0180          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Red 5Gal.       | 34-0181          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Field marking paint              | Brown, Brite Striple Pre-Mix              | 34-0261          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Yellow, Brite Striple Pre-Mix             | 34-0262          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Red, Brite Striple Pre-Mix                | 34-0263          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Blue, Brite Striple Pre-Mix               | 34-0264          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Black, Brite Striple Pre-Mix              | 34-0265          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Purple, Brite Striple Pre-Mix             | 34-0266          | PL  | 5                              | \$81.75           | \$408.75       |                           | 0.06                     | \$4.91  | \$86.66      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. White        | 34-0267          | PL  | 5                              | \$84.75           | \$423.75       |                           | 0.06                     | \$5.09  | \$89.84      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Yellow       | 34-0268          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Red          | 34-0269          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Blue         | 34-0270          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Black        | 34-0271          | PL  | 8                              | \$98.00           | \$784.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Paint Remover              | Blitz Gameline Remover - TB05 - 5GAL      | 34-0272          | PAL | 2                              | \$108.00          | \$216.00       |                           | 0.06                     | \$6.48  | \$114.48     |
| Cleaner                          | PHD Ultra - Friendly 4- 1 gallon          | 34-0332          | CS  | 1                              | \$62.87           | \$62.87        |                           | 0.06                     | \$3.77  | \$66.64      |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$29,986.96    |                           |                          |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Turfacer®                        | Turfacer MPV - <b>NO ALTERNATES</b>       | 34-0126          | BG  | 420                            | \$10.50           | \$4,410.00     | Does not include shipping | 0.06                     | \$0.63  | \$11.13      |
| Turfacer®                        | Turfacer Quick Dry - <b>NO ALTERNATES</b> | 34-0127          | BG  | 120                            | \$10.35           | \$1,242.00     | Does not include shipping | 0.06                     | \$0.62  | \$10.97      |
| Field Marker                     | PLeeFix Ground Markers - White - 25/box   | 34-0260          | BOX | 1                              | \$179.95          | \$179.95       |                           | 0.06                     | \$10.80 | \$190.75     |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$5,831.95     |                           |                          |         |              |



# 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

November 3, 2023

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

Via Email: [bsnbid@bsnsports.com](mailto:bsnbid@bsnsports.com)

Bid: Grounds Supplies & Equipment – Second 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, 2023. This contract included the possibility of two one-year extensions. District 300 would like to exercise the second extension which would extend the current contract to December 31, 2024. 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 Wednesday, November 15, 2023.

The favor of a reply is requested by November 10, 2023.

Sincerely,

*Diane White*

2023-11-03

8375D43E716D98C09E2DDC8B5C76FBD7

contractworks

Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

*John Stafford*

46ACEE56102C9A699CCA67B52D42BCED

contractworks

Service Provider





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

**DATE:** January 24, 2023

**TO:** Susan Harkin, Superintendent  
Board of Education

**FROM:** Jon Mickle  
Director of Facilities

|                                                      |           |
|------------------------------------------------------|-----------|
| <b>Presented at the following<br/>Board Meetings</b> |           |
| <b>Construction/Facility</b>                         |           |
| <b>Finance</b>                                       |           |
| <b>Policy/Legislative</b>                            |           |
| <b>School Utilization</b>                            |           |
| <b>BOE 1<sup>st</sup> Reading</b>                    | 1/10/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                    | 1/24/2023 |

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

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**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 a one-year period with the possibility of two on-year extensions. The first contract year started January 1, 2022 and terminated on December 31, 2022. This submission seeks approval for a contract extension from January 1, 2023 to December 31, 2023.

Awarded contract vendors have the option to 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 estimated amount of \$28,520.02

**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 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** - All contracts 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  
CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT  
THURSDAY, OCTOBER 21, 2021 11:00 AM CT

| COMPANY                            | References | Certifications | Vendor App. | W-9 | Signed Response Form A | Signed Response Form B | E-Procurement | Comments |
|------------------------------------|------------|----------------|-------------|-----|------------------------|------------------------|---------------|----------|
| AccessRec LLC                      |            |                |             |     |                        |                        |               |          |
| AHW LLC                            |            |                |             |     |                        |                        |               |          |
| All Inclusive Rec LLC              |            |                |             |     |                        |                        |               |          |
| Allied Solutions                   |            |                |             |     |                        |                        |               |          |
| Artemis Bio-Solutions              |            |                |             |     |                        |                        |               |          |
| Bedco Mechaincal                   |            |                |             |     |                        |                        |               |          |
| Bennedt & Brosseau Roofing Co.     |            |                |             |     |                        |                        |               |          |
| Brody Chemical                     |            |                |             |     |                        |                        |               |          |
| BSN Sports                         | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Com2 Computers & Technology        |            |                |             |     |                        |                        |               |          |
| Correct Digital Displays           |            |                |             |     |                        |                        |               |          |
| Expert Chemical                    |            |                |             |     |                        |                        |               |          |
| Global Equipment Co.               |            |                |             |     |                        |                        |               |          |
| Holiday Sewer & Water              |            |                |             |     |                        |                        |               |          |
| Kimberly Shorter                   |            |                |             |     |                        |                        |               |          |
| Landscape Concepts Mgt             |            |                |             |     |                        |                        |               |          |
| NaturChem Inc.                     |            |                |             |     |                        |                        |               |          |
| North American Procurement Council |            |                |             |     |                        |                        |               |          |
| Nasco                              |            |                |             |     |                        |                        |               |          |
| Power Equipment Distributors Inc   |            |                |             |     |                        |                        |               |          |
| School Specialty                   |            |                |             |     |                        |                        |               |          |
| School Wholesale Supplies          |            |                |             |     |                        |                        |               |          |
| Shay Enterprise                    |            |                |             |     |                        |                        |               |          |
| SiteOne Landscape Supply           | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Tiles in Style DBS Taza Supplies   |            |                |             |     |                        |                        |               |          |

Administration Recommendation:  
SiteOne Landscape, Cleveland, OH, award contract pricing for the purchase of Grounds Supplies for an estimated amount of \$26,904.07.  
Sports, Dallas TX, award contract pricing for the purchase of Grounds Supplies and Equipment for an estimated value of \$136.70.  
Award \$27,040.77

BSN  
Total

For NO Bids Items - National Cooperative  
Pricing is recommended

Administration Recommendation:

Pioneer Athletics, Cleveland, OH, Due to supply chain issues, Administration recommends using a National Purchasing Coöperative (BuyBoard) bid pricing for the purchase of Various Grounds Supplies that were NO BID on the original bid submittals for an estimated contract amount of amount of \$35,818.91.

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

|                                  |                                            |                     |       |                                   | BSN Sports |                   | SITE ONE LANDSCAPE<br>SUPPLY |                   | Comments | 2023<br>Pricing<br>Increase<br>6% |         | 2023 Pricing |
|----------------------------------|--------------------------------------------|---------------------|-------|-----------------------------------|------------|-------------------|------------------------------|-------------------|----------|-----------------------------------|---------|--------------|
| Product                          | Product Description                        | D300 Item<br>Number | UOM   | Estimated Annual<br>Purchase QTY. | Unit Price | Extended<br>Price | Unit Price                   | Extended<br>Price |          |                                   |         |              |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail - ALTERNATE | 34-0102             | PL    | 5                                 | \$0.00     | \$0.00            | \$87.39                      | \$436.95          |          | 0.06                              | \$5.24  | \$92.63      |
| Spray Paint                      | Max Aerosol White - case of 12.            | 34-0107             | CS    | 3                                 | \$0.00     | \$0.00            | \$62.59                      | \$187.77          |          | 0.06                              | \$3.76  | \$66.35      |
| Spray Paint                      | Super Stripe white - case of 12. / KRYLON  | 34-0114             | CS    | 5                                 | \$0.00     | \$0.00            | \$62.59                      | \$312.95          |          | 0.06                              | \$3.76  | \$66.35      |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$0.00            |                              | \$937.67          |          |                                   |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Base Plugs                       | Big League - set of 3                      | 34-0250             | SET   | 3                                 | \$12.98    | \$38.94           | \$0.00                       | \$0.00            |          | 0.06                              | \$0.78  | \$13.76      |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$38.94           |                              | \$0.00            |          |                                   |         |              |
| FACILITY MAINTENANCE             |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Traffic Cones                    | 12". Orange.                               | 34-0295             | EA    | 5                                 | \$5.24     | \$26.20           | \$0.00                       | \$0.00            |          | 0.06                              | \$0.31  | \$5.55       |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$26.20           |                              | \$0.00            |          |                                   |         |              |
| SAND & STONE                     |                                            |                     |       |                                   |            |                   |                              |                   |          |                                   |         |              |
| Limestone                        | FA-5 Limestone Screenings                  | 34-0176             | TN    | 30                                | \$0.00     | \$0.00            | \$32.50                      | \$975.00          |          | 0.06                              | \$1.95  | \$34.45      |
| Granite Boulders                 | Small                                      | 34-0280             | TN    | 5                                 | \$0.00     | \$0.00            | \$162.50                     | \$812.50          |          | 0.06                              | \$9.75  | \$172.25     |
| Granite Boulders                 | Medium                                     | 34-0281             | TN    | 5                                 | \$0.00     | \$0.00            | \$168.75                     | \$843.75          |          | 0.06                              | \$10.13 | \$178.88     |
| Granite Boulders                 | Large                                      | 34-0282             | TN    | 5                                 | \$0.00     | \$0.00            | \$189.00                     | \$945.00          |          | 0.06                              | \$11.34 | \$200.34     |
| Gravel #8                        | Compaction Gravel                          | 34-0285             | TN    | 5                                 | \$0.00     | \$0.00            | \$33.75                      | \$168.75          |          | 0.06                              | \$2.03  | \$35.78      |
| Gravel #9                        | Compaction Gravel                          | 34-0286             | TN    | 5                                 | \$0.00     | \$0.00            | \$40.00                      | \$200.00          |          | 0.06                              | \$2.40  | \$42.40      |
| Pea Gravel                       | Pea Gravel                                 | 34-0287             | CU/YD | 5                                 | \$0.00     | \$0.00            | \$35.00                      | \$175.00          |          | 0.06                              | \$2.10  | \$37.10      |
| Limestone 3/4                    | Compaction Gravel                          | 34-0288             | TN    | 28                                | \$0.00     | \$0.00            | \$43.13                      | \$1,207.64        |          | 0.06                              | \$2.59  | \$45.72      |
| Rip Rap                          | Small                                      | 34-0290             | TN    | 5                                 | \$0.00     | \$0.00            | \$56.25                      | \$281.25          |          | 0.06                              | \$3.38  | \$59.63      |
| Sand                             | Corse                                      | 34-0293             | TN    | 44                                | \$0.00     | \$0.00            | \$33.75                      | \$1,485.00        |          | 0.06                              | \$2.03  | \$35.78      |
| Sand                             | Fine Play sand                             | 34-0294             | TN    | 5                                 | \$0.00     | \$0.00            | \$58.68                      | \$293.40          |          | 0.06                              | \$3.52  | \$62.20      |
| Granite                          | Red Rotten Granite w/fines red             | 34-0321             | TN    | 29                                | \$0.00     | \$0.00            | \$171.25                     | \$4,966.25        |          | 0.06                              | \$10.28 | \$181.53     |
| CATEGORY TOTAL                   |                                            |                     |       |                                   |            | \$0.00            |                              | \$12,353.54       |          |                                   |         |              |

| LUBRICANTS           |                                  |         |       |     |        |        |          |             |  |      |         |          |
|----------------------|----------------------------------|---------|-------|-----|--------|--------|----------|-------------|--|------|---------|----------|
| Lubricant            | WD-40 Smart Straw. 11oz          | 34-0278 | EA    | 5   | \$0.00 | \$0.00 | \$10.08  | \$50.40     |  | 0.06 | \$0.60  | \$10.68  |
| Lubricant            | Fluid Flim - 11.75oz             | 34-0279 | EA    | 5   | \$0.00 | \$0.00 | \$9.90   | \$49.50     |  | 0.06 | \$0.59  | \$10.49  |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$99.90     |  |      |         |          |
| SOIL & WOOD PRODUCTS |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Top Soil             | Screened & Pulverized            | 34-0113 | YD    | 235 | \$0.00 | \$0.00 | \$43.75  | \$10,281.25 |  | 0.06 | \$2.63  | \$46.38  |
| Blended Compost      | Additive Soil or Planting Beds   | 34-0305 | CU/YD | 5   | \$0.00 | \$0.00 | \$32.50  | \$162.50    |  |      |         |          |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$10,443.75 |  |      |         |          |
| PEST & WEED CONTROL  |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Insect control       | Cyonara 9.7 - 1 qt.. Insecticide | 34-0121 | EA    | 5   | \$0.00 | \$0.00 | \$91.10  | \$455.50    |  | 0.06 | \$5.47  | \$96.57  |
| Weed Control         | SPEEDSONZE 4 X 1 GAL.            | 34-0148 | PKG   | 5   | \$0.00 | \$0.00 | \$351.60 | \$1,758.00  |  | 0.06 | \$21.10 | \$372.70 |
| Weed Control         | FX2 / 2.5 GAL.. Herbicide        | 34-0303 | EA    | 1   | \$0.00 | \$0.00 | \$189.91 | \$189.91    |  | 0.06 | \$11.39 | \$201.30 |
| Weed Control         | Sureguard SC, pint               | 34-0338 | PT    | 4   | \$0.00 | \$0.00 | \$166.45 | \$665.80    |  | 0.06 | \$9.99  | \$176.44 |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$3,069.21  |  |      |         |          |

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

|                |                                                                     |                        |             |                                   | BSN Sports |                   | SITE ONE LANDSCAPE |                | Comments | 2023<br>Pricing<br>Increase<br>6% |      |              |
|----------------|---------------------------------------------------------------------|------------------------|-------------|-----------------------------------|------------|-------------------|--------------------|----------------|----------|-----------------------------------|------|--------------|
| Product        | Product Description                                                 | D300<br>Item<br>Number | D300<br>UOM | Estimated Annual<br>Purchase QTY. | Unit Price | Extended<br>Price | Unit Price         | Extended Price |          |                                   |      | 2023 Pricing |
| Measuring Tape | 100 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0053                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 200 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0054                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 300 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0055                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0062                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0063                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0064                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |

COMMUNITY UNIT SCHOOL DISTRICT 300

CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT

THURSDAY, OCTOBER 21, 2021 11:00 AM CT

|                                  |                                           |                  |     |                                | Pioneer Athletics |                |                           |                          |         |              |
|----------------------------------|-------------------------------------------|------------------|-----|--------------------------------|-------------------|----------------|---------------------------|--------------------------|---------|--------------|
| Product                          | Product Description                       | D300 Item Number | UOM | Estimated Annual Purchase QTY. | Unit Price        | Extended Price | Comments                  | 2023 Pricing Increase 6% |         | 2023 Pricing |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail            | 34-0101          | PL  | 168                            | \$108.00          | \$18,144.00    |                           | 0.06                     | \$6.48  | \$114.48     |
| Paint                            | Traffic- Fast Dry Latex / White 5Gal.     | 34-0177          | PL  | 28                             | \$138.33          | \$3,873.24     |                           | 0.06                     | \$8.30  | \$146.63     |
| Paint                            | Traffic- Fast Dry Latex / Yellow 5Gal.    | 34-0178          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / ADA Blue 5Gal.  | 34-0179          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Black 5Gal.     | 34-0180          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Red 5Gal.       | 34-0181          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Field marking paint              | Brown, Brite Striple Pre-Mix              | 34-0261          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Yellow, Brite Striple Pre-Mix             | 34-0262          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Red, Brite Striple Pre-Mix                | 34-0263          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Blue, Brite Striple Pre-Mix               | 34-0264          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Black, Brite Striple Pre-Mix              | 34-0265          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Purple, Brite Striple Pre-Mix             | 34-0266          | PL  | 5                              | \$81.75           | \$408.75       |                           | 0.06                     | \$4.91  | \$86.66      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. White        | 34-0267          | PL  | 5                              | \$84.75           | \$423.75       |                           | 0.06                     | \$5.09  | \$89.84      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Yellow       | 34-0268          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Red          | 34-0269          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Blue         | 34-0270          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Black        | 34-0271          | PL  | 8                              | \$98.00           | \$784.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Paint Remover              | Blitz Gameline Remover - TB05 - 5GAL      | 34-0272          | PAL | 2                              | \$108.00          | \$216.00       |                           | 0.06                     | \$6.48  | \$114.48     |
| Cleaner                          | PHD Ultra - Friendly 4- 1 gallon          | 34-0332          | CS  | 1                              | \$62.87           | \$62.87        |                           | 0.06                     | \$3.77  | \$66.64      |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$29,986.96    |                           |                          |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Turfacer®                        | Turfacer MPV - <b>NO ALTERNATES</b>       | 34-0126          | BG  | 420                            | \$10.50           | \$4,410.00     | Does not include shipping | 0.06                     | \$0.63  | \$11.13      |
| Turfacer®                        | Turfacer Quick Dry - <b>NO ALTERNATES</b> | 34-0127          | BG  | 120                            | \$10.35           | \$1,242.00     | Does not include shipping | 0.06                     | \$0.62  | \$10.97      |
| Field Marker                     | PLeeFix Ground Markers - White - 25/box   | 34-0260          | BOX | 1                              | \$179.95          | \$179.95       |                           | 0.06                     | \$10.80 | \$190.75     |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$5,831.95     |                           |                          |         |              |



# 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

November 3, 2023

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

Via Email: [sveldman@pioneerathletics.com](mailto:sveldman@pioneerathletics.com)

Bid: Grounds Supplies & Equipment – Second 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, 2023. This contract included the possibility of two one-year extensions. District 300 would like to exercise the second extension which would extend the current contract to December 31, 2024. 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 Wednesday, November 15, 2023.

The favor of a reply is requested by November 10, 2023.

Sincerely,

*Diane White*

2023-11-03

8375D43E716D90C09E2DBCBD5C76FBD7

contractworks.

Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

*Steve Veldman*

EA2C7C554AA8734839F51A47516AB084

contractworks.

Service Provider



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

**DATE:** January 24, 2023

**TO:** Susan Harkin, Superintendent  
Board of Education

**FROM:** Jon Mickle  
Director of Facilities

|                                           |           |
|-------------------------------------------|-----------|
| Presented at the following Board Meetings |           |
| Construction/Facility                     |           |
| Finance                                   |           |
| Policy/Legislative                        |           |
| School Utilization                        |           |
| BOE 1 <sup>st</sup> Reading               | 1/10/2023 |
| BOE 2 <sup>nd</sup> Reading               | 1/24/2023 |

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

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**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 a one-year period with the possibility of two on-year extensions. The first contract year started January 1, 2022 and terminated on December 31, 2022. This submission seeks approval for a contract extension from January 1, 2023 to December 31, 2023.

Awarded contract vendors have the option to 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 estimated amount of \$28,520.02

**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 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** - All contracts 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  
CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT  
THURSDAY, OCTOBER 21, 2021 11:00 AM CT

| COMPANY                            | References | Certifications | Vendor App. | W-9 | Signed Response Form A | Signed Response Form B | E-Procurement | Comments |
|------------------------------------|------------|----------------|-------------|-----|------------------------|------------------------|---------------|----------|
| AccessRec LLC                      |            |                |             |     |                        |                        |               |          |
| AHW LLC                            |            |                |             |     |                        |                        |               |          |
| All Inclusive Rec LLC              |            |                |             |     |                        |                        |               |          |
| Allied Solutions                   |            |                |             |     |                        |                        |               |          |
| Artemis Bio-Solutions              |            |                |             |     |                        |                        |               |          |
| Bedco Mechaincal                   |            |                |             |     |                        |                        |               |          |
| Bennedt & Brosseau Roofing Co.     |            |                |             |     |                        |                        |               |          |
| Brody Chemical                     |            |                |             |     |                        |                        |               |          |
| BSN Sports                         | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Com2 Computers & Technology        |            |                |             |     |                        |                        |               |          |
| Correct Digital Displays           |            |                |             |     |                        |                        |               |          |
| Expert Chemical                    |            |                |             |     |                        |                        |               |          |
| Global Equipment Co.               |            |                |             |     |                        |                        |               |          |
| Holiday Sewer & Water              |            |                |             |     |                        |                        |               |          |
| Kimberly Shorter                   |            |                |             |     |                        |                        |               |          |
| Landscape Concepts Mgt             |            |                |             |     |                        |                        |               |          |
| NaturChem Inc.                     |            |                |             |     |                        |                        |               |          |
| North American Procurement Council |            |                |             |     |                        |                        |               |          |
| Nasco                              |            |                |             |     |                        |                        |               |          |
| Power Equipment Distributors Inc   |            |                |             |     |                        |                        |               |          |
| School Specialty                   |            |                |             |     |                        |                        |               |          |
| School Wholesale Supplies          |            |                |             |     |                        |                        |               |          |
| Shay Enterprise                    |            |                |             |     |                        |                        |               |          |
| SiteOne Landscape Supply           | Y          | Y              | Y           | Y   | Y                      | Y                      | N             |          |
| Tiles in Style DBS Taza Supplies   |            |                |             |     |                        |                        |               |          |

Administration Recommendation:  
SiteOne Landscape, Cleveland, OH, award contract pricing for the purchase of Grounds Supplies for an estimated amount of \$26,904.07. BSN  
Sports, Dallas TX, award contract pricing for the purchase of Grounds Supplies and Equipment for an estimated value of \$136.70. Total  
Award \$27,040.77

For NO Bids Items - National Cooperative  
Pricing is recommended

Administration Recommendation:  
  
Pioneer Athletics, Cleveland, OH, Due to supply chain issues, Administration recommends using a National Purchasing Coöperative (BuyBoard) bid pricing for the purchase of Various Grounds Supplies that were NO BID on the original bid submittals for an estimated contract amount of amount of \$35,818.91.

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

|                                  |                                            |                  |       |                                | BSN Sports |                | SITE ONE LANDSCAPE SUPPLY |                |          |                          |         |              |
|----------------------------------|--------------------------------------------|------------------|-------|--------------------------------|------------|----------------|---------------------------|----------------|----------|--------------------------|---------|--------------|
| Product                          | Product Description                        | D300 Item Number | UOM   | Estimated Annual Purchase QTY. | Unit Price | Extended Price | Unit Price                | Extended Price | Comments | 2023 Pricing Increase 6% |         | 2023 Pricing |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                            |                  |       |                                |            |                |                           |                |          |                          |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail - ALTERNATE | 34-0102          | PL    | 5                              | \$0.00     | \$0.00         | \$87.39                   | \$436.95       |          | 0.06                     | \$5.24  | \$92.63      |
| Spray Paint                      | Max Aerosol White - case of 12.            | 34-0107          | CS    | 3                              | \$0.00     | \$0.00         | \$62.59                   | \$187.77       |          | 0.06                     | \$3.76  | \$66.35      |
| Spray Paint                      | Super Stripe white - case of 12. / KRYLON  | 34-0114          | CS    | 5                              | \$0.00     | \$0.00         | \$62.59                   | \$312.95       |          | 0.06                     | \$3.76  | \$66.35      |
| CATEGORY TOTAL                   |                                            |                  |       |                                |            | \$0.00         |                           | \$937.67       |          |                          |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                            |                  |       |                                |            |                |                           |                |          |                          |         |              |
| Base Plugs                       | Big League - set of 3                      | 34-0250          | SET   | 3                              | \$12.98    | \$38.94        | \$0.00                    | \$0.00         |          | 0.06                     | \$0.78  | \$13.76      |
| CATEGORY TOTAL                   |                                            |                  |       |                                |            | \$38.94        |                           | \$0.00         |          |                          |         |              |
| FACILITY MAINTENANCE             |                                            |                  |       |                                |            |                |                           |                |          |                          |         |              |
| Traffic Cones                    | 12". Orange.                               | 34-0295          | EA    | 5                              | \$5.24     | \$26.20        | \$0.00                    | \$0.00         |          | 0.06                     | \$0.31  | \$5.55       |
| CATEGORY TOTAL                   |                                            |                  |       |                                |            | \$26.20        |                           | \$0.00         |          |                          |         |              |
| SAND & STONE                     |                                            |                  |       |                                |            |                |                           |                |          |                          |         |              |
| Limestone                        | FA-5 Limestone Screenings                  | 34-0176          | TN    | 30                             | \$0.00     | \$0.00         | \$32.50                   | \$975.00       |          | 0.06                     | \$1.95  | \$34.45      |
| Granite Boulders                 | Small                                      | 34-0280          | TN    | 5                              | \$0.00     | \$0.00         | \$162.50                  | \$812.50       |          | 0.06                     | \$9.75  | \$172.25     |
| Granite Boulders                 | Medium                                     | 34-0281          | TN    | 5                              | \$0.00     | \$0.00         | \$168.75                  | \$843.75       |          | 0.06                     | \$10.13 | \$178.88     |
| Granite Boulders                 | Large                                      | 34-0282          | TN    | 5                              | \$0.00     | \$0.00         | \$189.00                  | \$945.00       |          | 0.06                     | \$11.34 | \$200.34     |
| Gravel #8                        | Compaction Gravel                          | 34-0285          | TN    | 5                              | \$0.00     | \$0.00         | \$33.75                   | \$168.75       |          | 0.06                     | \$2.03  | \$35.78      |
| Gravel #9                        | Compaction Gravel                          | 34-0286          | TN    | 5                              | \$0.00     | \$0.00         | \$40.00                   | \$200.00       |          | 0.06                     | \$2.40  | \$42.40      |
| Pea Gravel                       | Pea Gravel                                 | 34-0287          | CU/YD | 5                              | \$0.00     | \$0.00         | \$35.00                   | \$175.00       |          | 0.06                     | \$2.10  | \$37.10      |
| Limestone 3/4                    | Compaction Gravel                          | 34-0288          | TN    | 28                             | \$0.00     | \$0.00         | \$43.13                   | \$1,207.64     |          | 0.06                     | \$2.59  | \$45.72      |
| Rip Rap                          | Small                                      | 34-0290          | TN    | 5                              | \$0.00     | \$0.00         | \$56.25                   | \$281.25       |          | 0.06                     | \$3.38  | \$59.63      |
| Sand                             | Corse                                      | 34-0293          | TN    | 44                             | \$0.00     | \$0.00         | \$33.75                   | \$1,485.00     |          | 0.06                     | \$2.03  | \$35.78      |
| Sand                             | Fine Play sand                             | 34-0294          | TN    | 5                              | \$0.00     | \$0.00         | \$58.68                   | \$293.40       |          | 0.06                     | \$3.52  | \$62.20      |
| Granite                          | Red Rotten Granite w/fines red             | 34-0321          | TN    | 29                             | \$0.00     | \$0.00         | \$171.25                  | \$4,966.25     |          | 0.06                     | \$10.28 | \$181.53     |
| CATEGORY TOTAL                   |                                            |                  |       |                                |            | \$0.00         |                           | \$12,353.54    |          |                          |         |              |

| LUBRICANTS           |                                  |         |       |     |        |        |          |             |  |      |         |          |
|----------------------|----------------------------------|---------|-------|-----|--------|--------|----------|-------------|--|------|---------|----------|
| Lubricant            | WD-40 Smart Straw. 11oz          | 34-0278 | EA    | 5   | \$0.00 | \$0.00 | \$10.08  | \$50.40     |  | 0.06 | \$0.60  | \$10.68  |
| Lubricant            | Fluid Flim - 11.75oz             | 34-0279 | EA    | 5   | \$0.00 | \$0.00 | \$9.90   | \$49.50     |  | 0.06 | \$0.59  | \$10.49  |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$99.90     |  |      |         |          |
| SOIL & WOOD PRODUCTS |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Top Soil             | Screened & Pulverized            | 34-0113 | YD    | 235 | \$0.00 | \$0.00 | \$43.75  | \$10,281.25 |  | 0.06 | \$2.63  | \$46.38  |
| Blended Compost      | Additive Soil or Planting Beds   | 34-0305 | CU/YD | 5   | \$0.00 | \$0.00 | \$32.50  | \$162.50    |  |      |         |          |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$10,443.75 |  |      |         |          |
| PEST & WEED CONTROL  |                                  |         |       |     |        |        |          |             |  |      |         |          |
| Insect control       | Cyonara 9.7 - 1 qt.. Insecticide | 34-0121 | EA    | 5   | \$0.00 | \$0.00 | \$91.10  | \$455.50    |  | 0.06 | \$5.47  | \$96.57  |
| Weed Control         | SPEEDSONZE 4 X 1 GAL.            | 34-0148 | PKG   | 5   | \$0.00 | \$0.00 | \$351.60 | \$1,758.00  |  | 0.06 | \$21.10 | \$372.70 |
| Weed Control         | FX2 / 2.5 GAL.. Herbicide        | 34-0303 | EA    | 1   | \$0.00 | \$0.00 | \$189.91 | \$189.91    |  | 0.06 | \$11.39 | \$201.30 |
| Weed Control         | Sureguard SC, pint               | 34-0338 | PT    | 4   | \$0.00 | \$0.00 | \$166.45 | \$665.80    |  | 0.06 | \$9.99  | \$176.44 |
| CATEGORY TOTAL       |                                  |         |       |     |        | \$0.00 |          | \$3,069.21  |  |      |         |          |

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

|                |                                                                     |                        |             |                                   | BSN Sports |                   | SITE ONE LANDSCAPE |                | Comments | 2023<br>Pricing<br>Increase<br>6% |      |              |
|----------------|---------------------------------------------------------------------|------------------------|-------------|-----------------------------------|------------|-------------------|--------------------|----------------|----------|-----------------------------------|------|--------------|
| Product        | Product Description                                                 | D300<br>Item<br>Number | D300<br>UOM | Estimated Annual<br>Purchase QTY. | Unit Price | Extended<br>Price | Unit Price         | Extended Price |          |                                   |      | 2023 Pricing |
| Measuring Tape | 100 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0053                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 200 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0054                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 300 Ft Fiberglass Tape, 2 color Blade, Rubber Bumpers,Marking Stake | 47-0055                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0062                | EA          | 1                                 | 6.32       | \$ 6.32           |                    | \$ -           |          | 0.06                              | 0.38 | 6.70         |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0063                | EA          | 1                                 | 11.98      | \$ 11.98          |                    | \$ -           |          | 0.06                              | 0.72 | 12.70        |
| Measuring Tape | 2 color blade, Rubber Bumpers,Marking Stake                         | 47-0064                | EA          | 1                                 | 17.48      | \$ 17.48          |                    | \$ -           |          | 0.06                              | 1.05 | 18.53        |

COMMUNITY UNIT SCHOOL DISTRICT 300

CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT

THURSDAY, OCTOBER 21, 2021 11:00 AM CT

|                                  |                                           |                  |     |                                | Pioneer Athletics |                |                           |                          |         |              |
|----------------------------------|-------------------------------------------|------------------|-----|--------------------------------|-------------------|----------------|---------------------------|--------------------------|---------|--------------|
| Product                          | Product Description                       | D300 Item Number | UOM | Estimated Annual Purchase QTY. | Unit Price        | Extended Price | Comments                  | 2023 Pricing Increase 6% |         | 2023 Pricing |
| PAINT PRODUCTS (FIELD & ASPHALT) |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Field marking paint              | Max Supreme White - 5 gal pail            | 34-0101          | PL  | 168                            | \$108.00          | \$18,144.00    |                           | 0.06                     | \$6.48  | \$114.48     |
| Paint                            | Traffic- Fast Dry Latex / White 5Gal.     | 34-0177          | PL  | 28                             | \$138.33          | \$3,873.24     |                           | 0.06                     | \$8.30  | \$146.63     |
| Paint                            | Traffic- Fast Dry Latex / Yellow 5Gal.    | 34-0178          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / ADA Blue 5Gal.  | 34-0179          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Black 5Gal.     | 34-0180          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Paint                            | Traffic- Fast Dry Latex / Red 5Gal.       | 34-0181          | PL  | 5                              | \$140.53          | \$702.65       |                           | 0.06                     | \$8.43  | \$148.96     |
| Field marking paint              | Brown, Brite Striple Pre-Mix              | 34-0261          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Yellow, Brite Striple Pre-Mix             | 34-0262          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Red, Brite Striple Pre-Mix                | 34-0263          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Blue, Brite Striple Pre-Mix               | 34-0264          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Black, Brite Striple Pre-Mix              | 34-0265          | PL  | 5                              | \$71.75           | \$358.75       |                           | 0.06                     | \$4.31  | \$76.06      |
| Field marking paint              | Purple, Brite Striple Pre-Mix             | 34-0266          | PL  | 5                              | \$81.75           | \$408.75       |                           | 0.06                     | \$4.91  | \$86.66      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. White        | 34-0267          | PL  | 5                              | \$84.75           | \$423.75       |                           | 0.06                     | \$5.09  | \$89.84      |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Yellow       | 34-0268          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Red          | 34-0269          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Blue         | 34-0270          | PL  | 5                              | \$98.00           | \$490.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Marking Paint              | Brite Stripe Ultra-Friendly. Black        | 34-0271          | PL  | 8                              | \$98.00           | \$784.00       |                           | 0.06                     | \$5.88  | \$103.88     |
| Field Paint Remover              | Blitz Gameline Remover - TB05 - 5GAL      | 34-0272          | PAL | 2                              | \$108.00          | \$216.00       |                           | 0.06                     | \$6.48  | \$114.48     |
| Cleaner                          | PHD Ultra - Friendly 4- 1 gallon          | 34-0332          | CS  | 1                              | \$62.87           | \$62.87        |                           | 0.06                     | \$3.77  | \$66.64      |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$29,986.96    |                           |                          |         |              |
| ATHLETIC FIELD MAINTENANCE       |                                           |                  |     |                                |                   |                |                           |                          |         |              |
| Turfacer®                        | Turfacer MPV - <b>NO ALTERNATES</b>       | 34-0126          | BG  | 420                            | \$10.50           | \$4,410.00     | Does not include shipping | 0.06                     | \$0.63  | \$11.13      |
| Turfacer®                        | Turfacer Quick Dry - <b>NO ALTERNATES</b> | 34-0127          | BG  | 120                            | \$10.35           | \$1,242.00     | Does not include shipping | 0.06                     | \$0.62  | \$10.97      |
| Field Marker                     | PLeeFix Ground Markers - White - 25/box   | 34-0260          | BOX | 1                              | \$179.95          | \$179.95       |                           | 0.06                     | \$10.80 | \$190.75     |
| CATEGORY TOTAL                   |                                           |                  |     |                                |                   | \$5,831.95     |                           |                          |         |              |



# 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

November 10, 2023

Ms. Christine Civinelli  
Cintas Corporation No. 2  
6800 Cintas Blvd.  
Greenville, WI 54942

Via email:

Bid – Mats, Mops and Towel Services - District Wide – First Contract Extension

Dear Ms. Civinelli,

On February 23, 2021, The Board of Education originally approved a contract with Cintas for the Mats, Mops and Towel Services - District Wide bid. The contract included the possibility of two one-year extensions. District 300 would like to exercise the first contract extension based on the January 19, 2021 response submitted by your firm. The extension will run from February 29, 2024 to February 28, 2025.

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 awarded by the board on Tuesday, December 12, 2023.

The favor of a response is requested by November 21, 2023.

Sincerely,

*Diane White*

**2023-11-10**

8375D43E716D90C09E2DBCBD5C76FBD7 contractworks

Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

*Christine Civinelli, Cintas Corporation No. 2*

51570CF492C9B384098ADB8477C31A5 contractworks

**2023-11-13**

Service Provider

COMMUNITY UNIT SCHOOL DISTRICT 300  
MATS, MOPS, and TOWEL SERVICES DISTRICT-WIDE  
TUESDAY, JANUARY 23, 2018, 2:00PM , BUNKER HILL PDC

Walk Off Mats - Purchase Contract Pricing

|                          | Cintas         |                                                         | Omnia Cooperative Pricing |                                                         |
|--------------------------|----------------|---------------------------------------------------------|---------------------------|---------------------------------------------------------|
| Mat Size                 | Purchase Price | Replacement Cost<br><i>(with mat and towel service)</i> | Purchase Price            | Replacement Cost<br><i>(with mat and towel service)</i> |
| 3 X 4 - Black            | \$55.00        |                                                         | No Contract Available     | No Contract Available                                   |
| 3 X 4 - Slate            | \$55.00        |                                                         |                           |                                                         |
| 3 X 4 - BRN/BLK          | \$55.00        |                                                         |                           |                                                         |
| 3 X 5 - Black            | \$72.00        |                                                         |                           |                                                         |
| 3 X 5 - BRN/BLK          | \$72.00        |                                                         |                           |                                                         |
| 3 X 5 - Slate            | \$72.00        |                                                         |                           |                                                         |
| 3 X 5 - SCRAPER          | \$85.00        |                                                         |                           |                                                         |
| 3 X 10 - Black           | \$150.00       |                                                         |                           |                                                         |
| 3 X 10 - Slate           | \$150.00       |                                                         |                           |                                                         |
| 3 X 10 - BRN/BLK         | \$150.00       |                                                         |                           |                                                         |
| 3 X 10 - Brush Only      | \$0.00         |                                                         |                           |                                                         |
| 4 x 6 - Black            | \$110.00       |                                                         |                           |                                                         |
| 4 X 6 - Slate            | \$110.00       |                                                         |                           |                                                         |
| 4 X 6 - Scraper          | \$135.00       |                                                         |                           |                                                         |
| 4 X 10 - Black           | \$250.00       |                                                         |                           |                                                         |
| 4 X 10 - Slate           | \$250.00       |                                                         |                           |                                                         |
| 4 X 10 - Brush Only      | \$0.00         |                                                         |                           |                                                         |
| 4 X 15 - Black           | \$355.00       |                                                         |                           |                                                         |
| 4 X 15 - Slate           | \$355.00       |                                                         |                           |                                                         |
| 4 X 15 - BRN/BKK         | \$355.00       |                                                         |                           |                                                         |
| 4 X 18 - Slate           | \$450.00       |                                                         |                           |                                                         |
| 5 X 12 - Black           | \$375.00       |                                                         |                           |                                                         |
| 5 X 12 - Slate           | \$375.00       |                                                         |                           |                                                         |
| 5 X 12 - BRN/BLK         | \$375.00       |                                                         |                           |                                                         |
| BAR TOWELS               | no bid         |                                                         |                           |                                                         |
| RAG TOWELS ( \$ per lb.) | no bid         |                                                         |                           |                                                         |

COMMUNITY UNIT SCHOOL DISTRICT 300  
MATS, MOPS, and TOWEL SERVICES DISTRICT-WIDE  
TUESDAY, JANUARY 19, 2021, 11:00AM , BUNKER HILL PDC

| Vendor List | Vendor App & W9 |   |   | References | Certificates | Notes                                                    |
|-------------|-----------------|---|---|------------|--------------|----------------------------------------------------------|
|             |                 |   |   |            |              |                                                          |
| Cintas      | X               | X | X |            |              | Omnia Cooperative Purchasing Contract obtained 1/19/2021 |
| Cintas      | X               | X | X |            |              | Sealed Bid Pricing 1/19/2021                             |
| Roscoe      |                 |   |   |            |              | Withdraw by Email - Does Not Fall within Service Area    |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |
|             |                 |   |   |            |              |                                                          |

Administration recommends:

Cintas, Rockford, IL - Award base bid for the contract 3-year term, March 1, 2021 through February 29, 2024. Contract amount is estimated at **\$143,018.96** for **Mats, Mops, and Towel service**. The



COMMUNITY UNIT SCHOOL DISTRICT 300  
MATS, MOPS, and TOWEL SERVICES DISTRICT-WIDE  
TUESDAY, JANUARY 19, 2021, 11:00AM , BUNKER HILL PDC

| School / Bldg       |  | Bar Towel Usage<br>(monthly) | Cintas              |            |            | Omnia Cooperative   |            |            | 24" Dust<br>Mop<br>Usage<br>(monthly) | Cintas              |            |            | Omnia Cooperative   |            |            | 36" Dust<br>Mop<br>Usage<br>(monthly) | Cintas              |            |          | Omnia Cooperative   |            |          | 60" Dust<br>Mop<br>Usage<br>(monthly) | Cintas              |            |            | Omnia Cooperative   |            |            | Wet Mop<br>Usage<br>(monthly) | Cintas              |            |          | Omnia Cooperative |            |          |
|---------------------|--|------------------------------|---------------------|------------|------------|---------------------|------------|------------|---------------------------------------|---------------------|------------|------------|---------------------|------------|------------|---------------------------------------|---------------------|------------|----------|---------------------|------------|----------|---------------------------------------|---------------------|------------|------------|---------------------|------------|------------|-------------------------------|---------------------|------------|----------|-------------------|------------|----------|
|                     |  |                              | Service (Delivered) |            |            | Service (Delivered) |            |            |                                       | Service (Delivered) |            |            | Service (Delivered) |            |            |                                       | Service (Delivered) |            |          | Service (Delivered) |            |          |                                       | Service (Delivered) |            |            | Service (Delivered) |            |            |                               | Service (Delivered) |            |          |                   |            |          |
|                     |  |                              | Weekly              | Bi-Monthly | Monthly    | Weekly              | Bi-Monthly | Monthly    |                                       | Weekly              | Bi-Monthly | Monthly    | Weekly              | Bi-Monthly | Monthly    |                                       | Weekly              | Bi-Monthly | Monthly  | Weekly              | Bi-Monthly | Monthly  |                                       | Weekly              | Bi-Monthly | Monthly    | Weekly              | Bi-Monthly | Monthly    |                               | Weekly              | Bi-Monthly | Monthly  | Weekly            | Bi-Monthly | Monthly  |
|                     |  | Unit Price                   | 0.08                | 0.12       | 0.18       | 0.13                | 0.2        | 0.29       |                                       | 0.58                | 0.87       | 1.31       | 0.85                | 1.28       | 1.91       |                                       | 0.67                | 1.00       | 1.51     | 1.15                | 1.73       | 2.59     |                                       | 0.85                | 1.28       | 1.91       | 1.61                | 2.42       | 3.62       |                               | 0.9                 | 1.35       | 2.03     | 1.53              | 2.3        | 3.44     |
| Oak Ridge           |  | 100                          | \$8.00              | \$12.00    | \$18.00    | \$13.00             | \$20.00    | \$29.00    | 4                                     | \$2.32              | \$3.48     | \$5.24     | \$3.40              | \$5.12     | \$7.64     | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 0                                     | \$0.00              | \$0.00     | \$0.00     | 0                   | 0          | 0          | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Algonquin Lakes     |  | 900                          | \$72.00             | \$108.00   | \$162.00   | \$117.00            | \$180.00   | \$261.00   | 24                                    | \$13.92             | \$20.88    | \$31.44    | \$20.40             | \$30.72    | \$45.84    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 60                                    | \$51.00             | \$76.80    | \$114.60   | 96.6                | 145.2      | 217.2      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| deLacey             |  | 800                          | \$64.00             | \$96.00    | \$144.00   | \$104.00            | \$160.00   | \$232.00   | 20                                    | \$11.60             | \$17.40    | \$26.20    | \$17.00             | \$25.60    | \$38.20    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 0                                     | \$0.00              | \$0.00     | \$0.00     | 0                   | 0          | 0          | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Dundee Highlands    |  | 200                          | \$16.00             | \$24.00    | \$36.00    | \$26.00             | \$40.00    | \$58.00    | 8                                     | \$4.64              | \$6.96     | \$10.48    | \$6.80              | \$10.24    | \$15.28    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 2                                     | \$1.70              | \$2.56     | \$3.82     | 3.22                | 4.84       | 7.24       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Eastview            |  | 700                          | \$56.00             | \$84.00    | \$126.00   | \$91.00             | \$140.00   | \$203.00   | 14                                    | \$8.12              | \$12.18    | \$18.34    | \$11.90             | \$17.92    | \$26.74    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 10                                    | \$8.50              | \$12.80    | \$19.10    | 16.1                | 24.2       | 36.2       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Gary D. Wright      |  | 1100                         | \$88.00             | \$132.00   | \$198.00   | \$143.00            | \$220.00   | \$319.00   | 20                                    | \$11.60             | \$17.40    | \$26.20    | \$17.00             | \$25.60    | \$38.20    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 15                                    | \$12.75             | \$19.20    | \$28.65    | 24.15               | 36.3       | 54.3       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Gilberts            |  | 700                          | \$56.00             | \$84.00    | \$126.00   | \$91.00             | \$140.00   | \$203.00   | 12                                    | \$6.96              | \$10.44    | \$15.72    | \$10.20             | \$15.36    | \$22.92    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 5                                     | \$4.25              | \$6.40     | \$9.55     | 8.05                | 12.1       | 18.1       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Golfview            |  | 890                          | \$71.20             | \$106.80   | \$160.20   | \$115.70            | \$178.00   | \$258.10   | 46                                    | \$26.68             | \$40.02    | \$60.26    | \$39.10             | \$58.88    | \$87.86    | 16                                    | \$10.72             | \$16.00    | \$24.16  | 18.4                | 27.68      | 41.44    | 24                                    | \$20.40             | \$30.72    | \$45.84    | 38.64               | 58.08      | 86.88      | 15                            | \$13.50             | \$20.25    | \$30.45  | 22.95             | 34.5       | 51.6     |
| Hampshire Elem      |  | 200                          | \$16.00             | \$24.00    | \$36.00    | \$26.00             | \$40.00    | \$58.00    | 4                                     | \$2.32              | \$3.48     | \$5.24     | \$3.40              | \$5.12     | \$7.64     | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 4                                     | \$3.40              | \$5.12     | \$7.64     | 6.44                | 9.68       | 14.48      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Lake in the Hills   |  | 225                          | \$18.00             | \$27.00    | \$40.50    | \$29.25             | \$45.00    | \$65.25    | 30                                    | \$17.40             | \$26.10    | \$39.30    | \$25.50             | \$38.40    | \$57.30    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 3                                     | \$2.55              | \$3.84     | \$5.73     | 4.83                | 7.26       | 10.86      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Lakewood            |  | 1000                         | \$80.00             | \$120.00   | \$180.00   | \$130.00            | \$200.00   | \$290.00   | 60                                    | \$34.80             | \$52.20    | \$78.60    | \$51.00             | \$76.80    | \$114.60   | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 20                                    | \$17.00             | \$25.60    | \$38.20    | 32.2                | 48.4       | 72.4       | 20                            | \$18.00             | \$27.00    | \$40.60  | 30.6              | 46         | 68.8     |
| Liberty             |  | 500                          | \$40.00             | \$60.00    | \$90.00    | \$65.00             | \$100.00   | \$145.00   | 12                                    | \$6.96              | \$10.44    | \$15.72    | \$10.20             | \$15.36    | \$22.92    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 4                                     | \$3.40              | \$5.12     | \$7.64     | 6.44                | 9.68       | 14.48      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Lincoln Prairie     |  | 750                          | \$60.00             | \$90.00    | \$135.00   | \$97.50             | \$150.00   | \$217.50   | 10                                    | \$5.80              | \$8.70     | \$13.10    | \$8.50              | \$12.80    | \$19.10    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 4                                     | \$3.40              | \$5.12     | \$7.64     | 6.44                | 9.68       | 14.48      | 10                            | \$9.00              | \$13.50    | \$20.30  | 15.3              | 23         | 34.4     |
| Meadowdale          |  | 800                          | \$64.00             | \$96.00    | \$144.00   | \$104.00            | \$160.00   | \$232.00   | 20                                    | \$11.60             | \$17.40    | \$26.20    | \$17.00             | \$25.60    | \$38.20    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 10                                    | \$8.50              | \$12.80    | \$19.10    | 16.1                | 24.2       | 36.2       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Neubert             |  | 200                          | \$16.00             | \$24.00    | \$36.00    | \$26.00             | \$40.00    | \$58.00    | 8                                     | \$4.64              | \$6.96     | \$10.48    | \$6.80              | \$10.24    | \$15.28    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 12                                    | \$10.20             | \$15.36    | \$22.92    | 19.32               | 29.04      | 43.44      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Parkview            |  | 1000                         | \$80.00             | \$120.00   | \$180.00   | \$130.00            | \$200.00   | \$290.00   | 25                                    | \$14.50             | \$21.75    | \$32.75    | \$21.25             | \$32.00    | \$47.75    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 7                                     | \$5.95              | \$8.96     | \$13.37    | 11.27               | 16.94      | 25.34      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Perry               |  | 500                          | \$40.00             | \$60.00    | \$90.00    | \$65.00             | \$100.00   | \$145.00   | 35                                    | \$20.30             | \$30.45    | \$45.85    | \$29.75             | \$44.80    | \$66.85    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 12                                    | \$10.20             | \$15.36    | \$22.92    | 19.32               | 29.04      | 43.44      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Sleepy Hollow       |  | 300                          | \$24.00             | \$36.00    | \$54.00    | \$39.00             | \$60.00    | \$87.00    | 6                                     | \$3.48              | \$5.22     | \$7.86     | \$5.10              | \$7.68     | \$11.46    | 8                                     | \$5.36              | \$8.00     | \$12.08  | 9.2                 | 13.84      | 20.72    | 0                                     | \$0.00              | \$0.00     | \$0.00     | 0                   | 0          | 0          | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Westfield           |  | 3000                         | \$240.00            | \$360.00   | \$540.00   | \$390.00            | \$600.00   | \$870.00   | 25                                    | \$14.50             | \$21.75    | \$32.75    | \$21.25             | \$32.00    | \$47.75    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 15                                    | \$12.75             | \$19.20    | \$28.65    | 24.15               | 36.3       | 54.3       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| AMS                 |  | 600                          | \$48.00             | \$72.00    | \$108.00   | \$78.00             | \$120.00   | \$174.00   | 44                                    | \$25.52             | \$38.28    | \$57.64    | \$37.40             | \$56.32    | \$84.04    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 20                                    | \$17.00             | \$25.60    | \$38.20    | 32.2                | 48.4       | 72.4       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| CMS                 |  | 1300                         | \$104.00            | \$156.00   | \$234.00   | \$169.00            | \$260.00   | \$377.00   | 35                                    | \$20.30             | \$30.45    | \$45.85    | \$29.75             | \$44.80    | \$66.85    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 15                                    | \$12.75             | \$19.20    | \$28.65    | 24.15               | 36.3       | 54.3       | 40                            | \$36.00             | \$54.00    | \$81.20  | 61.2              | 92         | 137.6    |
| DMS                 |  | 1100                         | \$88.00             | \$132.00   | \$198.00   | \$143.00            | \$220.00   | \$319.00   | 40                                    | \$23.20             | \$34.80    | \$52.40    | \$34.00             | \$51.20    | \$76.40    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 15                                    | \$12.75             | \$19.20    | \$28.65    | 24.15               | 36.3       | 54.3       | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| HMS                 |  | 1900                         | \$152.00            | \$228.00   | \$342.00   | \$247.00            | \$380.00   | \$551.00   | 36                                    | \$20.88             | \$31.32    | \$47.16    | \$30.60             | \$46.08    | \$68.76    | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 16                                    | \$13.60             | \$20.48    | \$30.56    | 25.76               | 38.72      | 57.92      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Dundee Crown        |  | 1000                         | \$80.00             | \$120.00   | \$180.00   | \$130.00            | \$200.00   | \$290.00   | 150                                   | \$87.00             | \$130.50   | \$196.50   | \$127.50            | \$192.00   | \$286.50   | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 60                                    | \$51.00             | \$76.80    | \$114.60   | 96.6                | 145.2      | 217.2      | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Hampshire HS        |  | 1600                         | \$128.00            | \$192.00   | \$288.00   | \$208.00            | \$320.00   | \$464.00   | 100                                   | \$58.00             | \$87.00    | \$131.00   | \$85.00             | \$128.00   | \$191.00   | 30                                    | \$20.10             | \$30.00    | \$45.30  | 34.5                | 51.9       | 77.7     | 54                                    | \$45.90             | \$69.12    | \$103.14   | 86.94               | 130.68     | 195.48     | 0                             | \$0.00              | \$0.00     | \$0.00   | 0                 | 0          | 0        |
| Jacobs HS           |  | 1600                         | \$128.00            | \$192.00   | \$288.00   | \$208.00            | \$320.00   | \$464.00   | 140                                   | \$81.20             | \$121.80   | \$183.40   | \$119.00            | \$179.20   | \$267.40   | 0                                     | \$0.00              | \$0.00     | \$0.00   | 0                   | 0          | 0        | 30                                    | \$25.50             | \$38.40    | \$57.30    | 48.3                | 72.6       | 108.6      | 60                            | \$54.00             | \$81.00    | \$121.80 | 91.8              | 138        | 206.4    |
| Buildings & Grounds |  | 300                          | \$24.00             | \$36.00    | \$54.00    | \$39.00             | \$60.00    | \$87.00    | 15                                    | \$8.70              | \$13.05    | \$19.65    | \$12.75             | \$19.20    | \$28.65    | 36                                    | \$24.12             | \$36.00    | \$54.36  | 41.4                | 62.28      | 93.24    | 0                                     | \$0.00              | \$0.00     | \$0.00     | 0                   | 0          | 0          | 20                            | \$18.00             | \$27.00    | \$40.60  | 30.6              | 46         | 68.8     |
|                     |  |                              | \$1,861.20          | \$2,791.80 | \$4,187.70 | \$3,024.45          | \$4,653.00 | \$6,746.85 |                                       | \$546.94            | \$820.41   | \$1,235.33 | \$801.55            | \$1,207.04 | \$1,801.13 |                                       | \$60.30             | \$90.00    | \$135.90 | \$103.50            | \$155.70   | \$233.10 |                                       | \$354.45            | \$533.76   | \$796.47   | \$671.37            | \$1,009.14 | \$1,509.54 |                               | \$148.50            | \$222.75   | \$334.95 | \$221.85          | \$333.50   | \$498.80 |
|                     |  |                              | \$7,444.80          | \$5,583.60 | \$4,187.70 | #####               | \$9,306.00 | \$6,746.85 |                                       | \$2,187.76          | \$1,640.82 | \$1,235.33 | \$3,206.20          | \$2,414.08 | \$1,801.13 |                                       | \$180.00            | \$135.90   | \$414.00 | \$311.40            | \$233.10   |          | \$1,417.80                            | \$1,067.52          | \$796.47   | \$2,685.48 | \$2,018.28          | \$1,509.54 |            | \$594.00                      | \$445.50            | \$334.95   | \$887.40 | \$667.00          | \$498.80   |          |

|                                                     |                      |
|-----------------------------------------------------|----------------------|
| Cintas Services                                     |                      |
| \$8,917.44 Bi-Monthly M&T Annual Towels             | FORMULA              |
| \$107,009.28 and Mops                               | 100 % OF INVENTORY   |
| \$321,027.84 3 Year Contract Towels and Mops        |                      |
| \$3,584.14 Mats-Monthly 1 Year Contract             | WK= 100/4*2          |
| \$43,009.68 Mats                                    |                      |
| Total Three Year Estimated Contract for Mats, Mops, | Bi-MN=WK INVENTORY*2 |
| \$367,621.66 Towels                                 | MNTH=BI MONTHLY *2   |
|                                                     | UNIT COST- .08       |
| Cooperative Pricing                                 |                      |
| \$14,716.76 Bi-Monthly M&T Annual Towels            |                      |
| \$176,601.12 and Mops                               |                      |
| \$529,803.36 3 Year Contract Towels and Mops        |                      |
| \$5,344.74 Mats-Monthly 1 Year Contract             |                      |
| \$64,136.88 Mats                                    |                      |
| \$599,284.98 Grand Total                            |                      |

COMMUNITY UNIT SCHOOL DISTRICT 300  
MATS, MOPS, and TOWEL SERVICES DISTRICT-WIDE  
TUESDAY, JANUARY 23, 2018, 2:00PM , BUNKER HILL PDC

Walk Off Mats - monthly drop off for even exchange

| School / Bldg       | # of Mats | Cintas     |            |            | Omnia Cooperative |            |            |
|---------------------|-----------|------------|------------|------------|-------------------|------------|------------|
|                     |           | weekly     | bi-monthly | monthly    | weekly            | bi-monthly | monthly    |
| Oak Ridge           | 3         | \$17.34    | \$26.00    | \$39.00    | \$28.25           | \$42.38    | \$56.50    |
| Algonquin Lakes     | 4         | \$26.68    | \$40.00    | \$60.00    | \$40.00           | \$60.00    | \$80.00    |
| deLacey             | 15        | \$73.36    | \$110.00   | \$165.00   | \$116.43          | \$174.65   | \$232.86   |
| Eastview            | 16        | \$85.36    | \$128.00   | \$192.00   | \$146.00          | \$219.00   | \$292.00   |
| Gary D. Wright      | 7         | \$40.96    | \$60.88    | \$91.31    | \$65.58           | \$98.37    | \$131.16   |
| Gilberts            | 10        | \$58.69    | \$88.00    | \$132.00   | \$94.75           | \$142.13   | \$189.50   |
| Golfview            | 7         | \$40.57    | \$59.76    | \$89.62    | \$64.66           | \$96.99    | \$129.32   |
| Lake in the Hills   | 4         | \$26.68    | \$40.00    | \$60.00    | \$40.00           | \$60.00    | \$80.00    |
| Lakewood            | 5         | \$27.23    | \$39.76    | \$59.62    | \$44.66           | \$66.99    | \$89.32    |
| Liberty             | 1         | \$3.61     | \$4.88     | \$7.31     | \$7.33            | \$11.00    | \$14.66    |
| Lincoln Prairie     | 10        | \$38.00    | \$57.00    | \$85.50    | \$77.17           | \$115.76   | \$154.34   |
| Meadowdale          | 12        | \$61.36    | \$92.00    | \$138.00   | \$91.68           | \$137.52   | \$183.36   |
| Neubert             | 17        | \$91.14    | \$134.52   | \$201.74   | \$148.74          | \$223.11   | \$297.48   |
| Parkview            | 6         | \$40.02    | \$60.00    | \$90.00    | \$60.00           | \$90.00    | \$120.00   |
| Sleepy Hollow       | 17        | \$74.07    | \$108.40   | \$162.55   | \$124.83          | \$187.25   | \$249.66   |
| AMS                 | 27        | \$109.44   | \$158.80   | \$238.10   | \$217.05          | \$325.58   | \$434.10   |
| CMS                 | 19        | \$112.60   | \$167.76   | \$251.62   | \$179.41          | \$269.12   | \$358.82   |
| DMS                 | 18        | \$120.06   | \$180.00   | \$270.00   | \$180.00          | \$270.00   | \$360.00   |
| HMS                 | 1         | \$6.67     | \$10.00    | \$15.00    | \$10.00           | \$15.00    | \$20.00    |
| Hampshire HS        | 34        | \$156.86   | \$233.64   | \$350.43   | \$288.16          | \$432.24   | \$576.32   |
| Dundee-Crown HS     | 22        | \$125.32   | \$184.16   | \$276.17   | \$201.31          | \$301.97   | \$402.62   |
| Jacobs HS           | 37        | \$228.10   | \$342.00   | \$513.00   | \$357.75          | \$536.63   | \$715.50   |
| Buildings & Grounds | 14        | \$45.27    | \$64.16    | \$96.17    | \$88.61           | \$132.92   | \$177.22   |
|                     |           | \$1,609.39 | \$2,389.72 | \$3,584.14 | \$2,672.37        | \$4,008.56 | \$5,344.74 |
|                     |           | \$6,437.56 | \$4,779.44 | \$3,584.14 | \$10,689.48       | \$8,017.11 | \$5,344.74 |



# DISTRICT 300

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

DATE: **December 4, 2023**

TO: Dr. Susan Harkin, Superintendent  
Board of Education

FROM: Jonathan Mickle,  
Director of Facilities

SUBJECT: **Roofing Work – Bid Package #1 & 2**

|                                                  |            |
|--------------------------------------------------|------------|
| <b>Presented at the following Board Meetings</b> |            |
| <b>Board Operations Committee</b>                | 12/4/2023  |
| <b>Policy/Legislative</b>                        |            |
| <b>School Utilization</b>                        |            |
| <b>BOE 1<sup>st</sup> Reading</b>                | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                | 12/12/2023 |

### **Background**

As part of District 300's master facility plan and with the comprehensive roof studies and surveys provided by Interstate Roof Systems Consultants (IRSC), Westfield Community School and Lakewood Elementary School are due and need roofing work in the Summer of 2024. Bid package #1 encompasses the roofing work needed at Westfield Community School. Bid Package #2 includes the roofing work needed at Lakewood Elementary School. A public bid opening was held on November 1st for Bid Package #1 and November 3rd for Bid Package #2. Both bid openings saw eleven (11) vendors bid for both projects.

### **Administration Recommendation**

Administration recommends approving the contract for the following roofing work:

- Bid Package #1 (Westfield): We recommend the contract in the amount of the Base Bid proposal of \$1,376,310.00 be awarded to DCG Roofing from Melrose Park, Illinois.
- Bid Package #2 (Lakewood): We recommend the contract in the amount of the Base Bid proposal of \$1,397,719.00 be awarded to Metal Master from McHenry, Illinois.

### **Fiscal Impact**

The total cost for both bid packages is \$2,774,029.00 and will be paid out of the Capital Improvement Fund (60).

**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**ROOF WORK - WESTFIELD COMMUNITY SCHOOL**  
**WEDNESDAY, NOVEMBER 1, 2023 11:00 AM**

| COMPANY                                | References | Certifications | Vendor App | W-9 | Signed Bid Form | Addendum 1 | Bid Bond | Unit Costs | Base Bid        | Comments |
|----------------------------------------|------------|----------------|------------|-----|-----------------|------------|----------|------------|-----------------|----------|
| Adler Roofing and Sheet Metal Inc.     | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,590,250.00 |          |
| All American Exterior Solutions        |            | Y              |            |     | Y               | Y          | Y        | Y          | \$ 2,383,000.00 |          |
| DCG Roofing Solutions, Inc.            | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,376,310.00 |          |
| F&G Roofing Company, LLC.              | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 2,379,200.00 |          |
| L. Marshall Roofing & Sheet Metal Inc. |            | Y              |            |     | Y               |            | Y        | Y          | \$ 2,224,500.00 |          |
| Metalmater Roofmaster                  | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,624,727.00 |          |
| Olsson Roofing Company                 | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,423,725.00 |          |
| Riddiford Roofing Company              |            | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,921,950.00 |          |
| Weatherguard Roofing Co.               | Y          | Y              | Y          | Y   | Y               |            | Y        | Y          | \$ 1,575,000.00 |          |

**Administration Recommendation:**

Administration recommends DCG Roofing Solutions, Inc, Melrose Park, IL for the bid amount \$1,376,310.00. Funding will come from Co 60.

**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**ROOF WORK - LAKEWOOD ELEMENTARY SCHOOL**  
**FRIDAY, NOVEMBER 3, 2023 1:00 PM**

| COMPANY                                | References | Certifications | Vendor App | W-9 | Signed Bid Form | Addendum 1 | Bid Bond | Unit Costs | Base Bid        | Comments |
|----------------------------------------|------------|----------------|------------|-----|-----------------|------------|----------|------------|-----------------|----------|
| Adler Roofing and Sheet Metal Inc.     | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,445,700.00 |          |
| DCG Roofing Solutions, Inc.            | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,445,333.00 |          |
| F&G Roofing Company, LLC.              | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,724,000.00 |          |
| L. Marshall Roofing & Sheet Metal Inc. |            | Y              |            |     | Y               |            | Y        | Y          | \$ 1,671,000.00 |          |
| Metalmaster Roofmaster                 | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,397,719.00 |          |
| Olsson Roofing Company                 | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,997,900.00 |          |
| Riddiford Roofing Company              |            | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,500,200.00 |          |
| Weatherguard Roofing Co.               | Y          | Y              | Y          | Y   | Y               | Y          | Y        | Y          | \$ 1,545,000.00 |          |

**Administration Recommendation:**

Adminstration recomends Metalmaster Roofmaster, McHenry, IL for the bid amount of \$1,397,719.00. Funding will come from Co 60.



Interstate Roof Systems Consultants, Inc.

November 22, 2023

Jonathan Mickle  
Director of Facilities  
Community Unit School District 300  
2605 Bunker Hill Drive  
Algonquin, IL 60102

**Re: 2024 Roofing Work: Westfield Community School (Bid Package 1)  
Letter of Recommendation**

Dear Jon,

On Wednesday, November 1, 2023, bids were received for the 2024 Roofing Work at Westfield Community School. There were 11 bidders of record, of which 11 submitted bids. All the bids appear to have been submitted in accordance with the Instructions to Bidders. Overall, the apparent low Base Bid came in under the budgetary cost estimate for the project. The bids received are appropriate for the scope of work, and are reflective of a competitive bidding environment.

The apparent low Base Bid was submitted by DCG Roofing Solutions out of Melrose Park, IL. We have conducted a thorough scope review of their Base Bid and have found that their Base Bid proposal is inclusive of all required work, as indicated in the Construction Documents. DCG Roofing Solutions is a reputable roofing contractor, and has performed work for SD 300 in the past. They successfully completed roofing projects at Jacobs High School in 2018 and Dundee-Crown High School in 2021.

Therefore, Interstate Roof Systems Consultants, Inc. (IRSC) recommends that the Board of Education consider awarding a Contract for the 2024 roofing work at Westfield Community School. We recommend the Contract be in the amount of the Base Bid proposal, for \$1,376,310.00, and awarded to:

**DCG Roofing Solutions  
2045 Janice Avenue  
Melrose Park, IL 60160**

We look forward to working with you on the construction phase of this project.

Sincerely,

INTERSTATE ROOF SYSTEMS CONSULTANTS, INC.

  
Digital Signature

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

Attachments: Bid Tabulation Sheet



Interstate Roof Systems Consultants, Inc.

November 22, 2023

Jonathan Mickle  
Director of Facilities  
Community Unit School District 300  
2605 Bunker Hill Drive  
Algonquin, IL 60102

**Re: 2024 Roofing Work: Lakewood Elementary School (Bid Package 2)  
Letter of Recommendation**

Dear Jon,

On Friday, November 3, 2023, bids were received for the 2024 Roofing Work at Lakewood Elementary School. There were 11 bidders of record, of which 11 submitted bids. All the bids appear to have been submitted in accordance with the Instructions to Bidders. Overall, the apparent low Base Bid came in over the budgetary cost estimate for the project. This was not unexpected, considering the amount of roofing related HVAC and plumbing work that will be required to perform the work. The bids received are appropriate for the scope of work, and are reflective of a competitive bidding environment.

The apparent low Base Bid was submitted by Metalmaster Roofmaster, Inc. out of McHenry, IL. We have conducted a thorough scope review of their Base Bid, and have found that their Base Bid proposal is inclusive of all required work as indicated in the Construction Documents. Metalmaster Roofmaster is a reputable roofing contractor, and has performed work for SD 300 in the past. They completed roofing projects at Perry Elementary School in 2017, and last year at the Buildings and Grounds Facility and both Transportation Facilities.

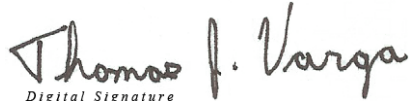
Therefore, Interstate Roof Systems Consultants, Inc. (IRSC) recommends that the Board of Education consider awarding a Contract for the 2024 roofing work at Lakewood Elementary School. We recommend the Contract be in the amount of the Base Bid proposal, for \$1,397,719.00, and awarded to:

**Metalmaster Roofmaster, Inc.  
4800 Metalmaster Way  
McHenry, IL 60050**

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

Sincerely,

INTERSTATE ROOF SYSTEMS CONSULTANTS, INC.



*Thomas J. Varga*  
Digital Signature

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

Attachments: Bid Tabulation Sheet



# DISTRICT 300

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

**DATE:** December 4, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Jennifer Porter  
Chief Financial Officer

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

|                                                      |            |
|------------------------------------------------------|------------|
| <b>Presented at the following<br/>Board Meetings</b> |            |
| <b>Board Operations Committee</b>                    | 12/4/2023  |
| <b>Policy/Legislative</b>                            |            |
| <b>School Utilization</b>                            |            |
| <b>BOE 1<sup>st</sup> Reading</b>                    | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                    | 12/12/2023 |

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### Background

The District is part of a cooperative for its worker's compensation and general liability insurance. The cooperative comprises 190 school districts and ensures all coverage complies with the School Code.

Attached for your review is an analysis to show the cost of this insurance since 2016. Because we have added staff and provided salary increases, we expect our worker's compensation costs to increase annually. Since 2016, our premiums have risen 7.7%.

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

Executive Summary 2 - Describes the renewal and what is happening in the marketplace.  
Program Enhancements 6 -Highlights enhancements for the current 2022-2023 renewal.  
Statistical Information 26 - Number of districts in Cooperative and overall Cooperative exposures.  
10-Year Large Losses Ground Up 31  
School Board Legal Liability Losses 32  
School Board Legal Claims over \$100,000 (5-Year) 33  
Cyber Liability Losses 35  
Cyber Liability Losses Above \$10,000 36  
Student Accident Incurred Loss History – Mandatory 37  
Student Accident Incurred Loss History – Catastrophic 39  
Benefits of Self-Insurance Cooperative Purchasing 40  
Market Review 41  
Program Structure 48  
Program Details 51  
Premiums/Fees Comparison: 190 Members – Recommended Program 112  
Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program 115  
Carrier Ratings and Admitted Status 116  
Claims Reporting By Policy 121



While there was a moderate increase in 2024, 2.9%, the coverage and support provided by Gallagher are very valuable to the District. Their support and response during some of our complex claims have been outstanding. In addition, our recent claims also factor in the increased costs. Based upon the exposure related to these claims, this increase far outweighs the cost if the District was self-insured or would make it challenging to market to other service carriers at this time.

**Recommendation**

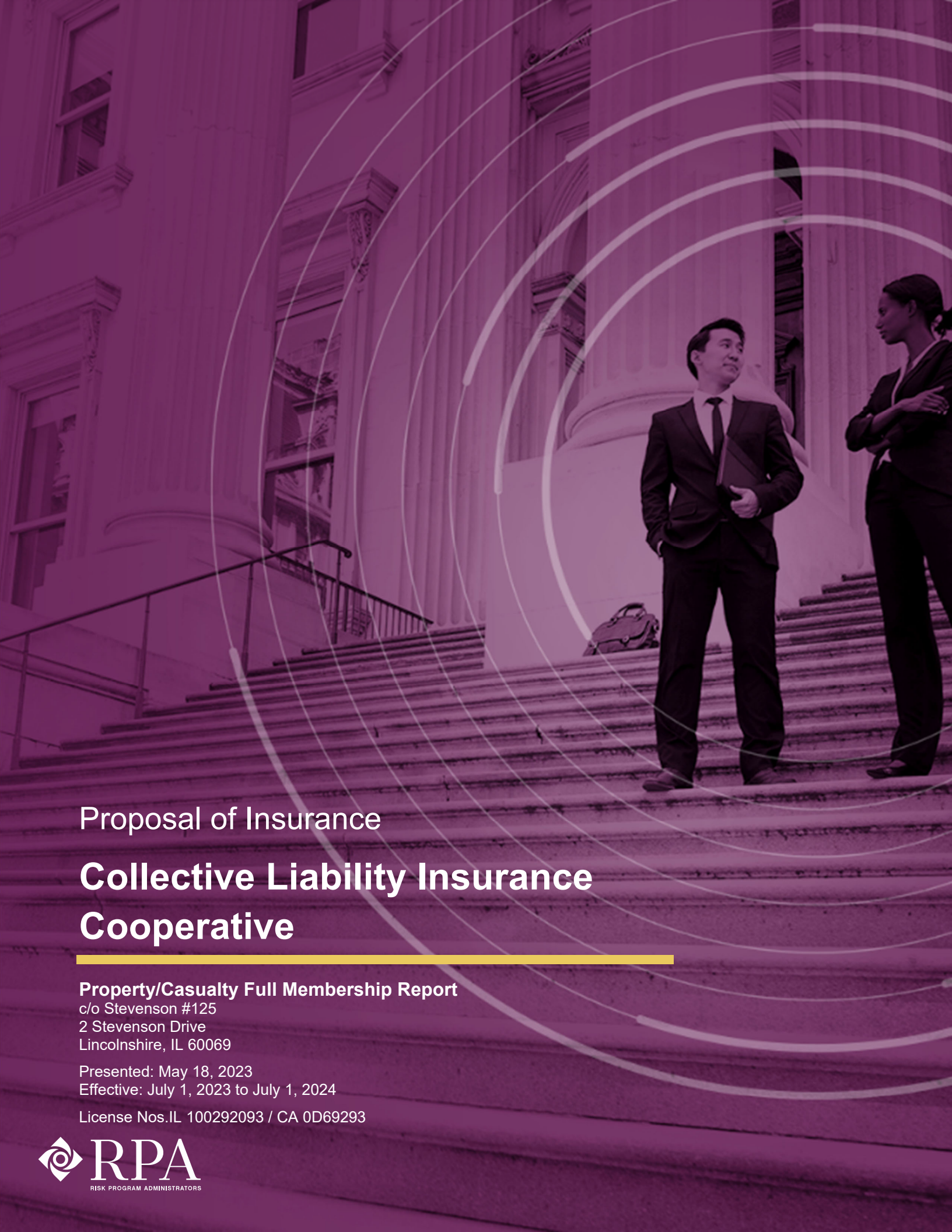
The administration recommends continuing our worker's compensation and general liability insurance coverage with Collective Liability Insurance Cooperative (CLIC) as presented.

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

| <u>Fund</u>      | <u>2016</u>   |                    |              | <u>2022</u>    |                      |              | <u>2023</u>    |                      |              | <u>2024</u>    |                      |              |
|------------------|---------------|--------------------|--------------|----------------|----------------------|--------------|----------------|----------------------|--------------|----------------|----------------------|--------------|
|                  | <u>383-WC</u> | <u>389-P&amp;C</u> | <u>Total</u> | <u>383-WC*</u> | <u>389-P&amp;C**</u> | <u>Total</u> | <u>383-WC*</u> | <u>389-P&amp;C**</u> | <u>Total</u> | <u>383-WC*</u> | <u>389-P&amp;C**</u> | <u>Total</u> |
| 40               |               | 264,253            | 264,253      |                | 52,800               | 52,800       |                | 49,200               | 49,200       |                | -                    | -            |
| 80               | 1,040,374     | 782,226            | 1,822,600    | 1,123,224      | 954,285              | 2,077,509    | 1,161,478      | 972,096              | 2,133,574    | 1,167,961      | 1,078,806            | 2,246,767    |
| Total            | 1,040,374     | 1,046,479          | 2,086,853    | 1,123,224      | 1,007,085            | 2,130,309    | 1,161,478      | 1,021,296            | 2,182,774    | 1,167,961      | 1,078,806            | 2,246,767    |
| Change over P/Y  |               |                    |              | 5.5%           | 10.5%                | 7.8%         | 3.4%           | 1.4%                 | 2.5%         | 0.6%           | 5.6%                 | 2.9%         |
| Change over 2016 |               |                    |              |                |                      |              |                |                      |              | 12.3%          | 3.1%                 | 7.7%         |

\* The annual increase in worker's compensation is related to salary increases and the increase in staff since 2016.

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



# Proposal of Insurance

# Collective Liability Insurance

# Cooperative

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## Property/Casualty Full Membership Report

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

Presented: May 18, 2023

Effective: July 1, 2023 to July 1, 2024

License Nos. IL 100292093 / CA 0D69293

# Table of Contents

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## SECTION

|                                                                                      |     |
|--------------------------------------------------------------------------------------|-----|
| Executive Summary.....                                                               | 2   |
| Program Enhancements.....                                                            | 6   |
| Memorandum of Coverage (MOC).....                                                    | 15  |
| Service Team.....                                                                    | 19  |
| The Gallagher Team Approach.....                                                     | 21  |
| Statistical Information.....                                                         | 26  |
| 10-Year Large Losses – Ground Up.....                                                | 31  |
| School Board Legal Liability Losses.....                                             | 32  |
| School Board Legal Claims over \$100,000 (5-Year).....                               | 33  |
| Cyber Liability Losses.....                                                          | 35  |
| Cyber Liability Losses Above \$10,000.....                                           | 36  |
| Student Accident Incurred Loss History – Mandatory.....                              | 37  |
| Student Accident Incurred Loss History – Catastrophic.....                           | 39  |
| Benefits of Self-Insurance Cooperative Purchasing.....                               | 40  |
| Market Review.....                                                                   | 41  |
| Program Structure.....                                                               | 48  |
| Program Details.....                                                                 | 51  |
| Third-Party Liability – Great American Insurance Company.....                        | 51  |
| Crime – Great American Insurance Company.....                                        | 63  |
| Property – Travelers Indemnity Company.....                                          | 65  |
| Boiler and Machinery – Federal Insurance Company.....                                | 70  |
| Primary School Board Legal Liability – Lexington Insurance Corporation.....          | 75  |
| Excess Liability – Old Republic – MOC.....                                           | 83  |
| Excess Liability – Lloyd's (Brit) 50%, Markel 50% – MOC.....                         | 85  |
| Excess Liability – Quota Share – MOC.....                                            | 87  |
| Excess Liability – Quota Share – MOC.....                                            | 89  |
| Excess Liability – Great American Insurance Company – MOC.....                       | 90  |
| Site Pollution Incident Legal Liability – Ironshore Specialty Insurance Company..... | 91  |
| Cyber Liability/Identity Theft– ACE Westchester.....                                 | 96  |
| Blanket Student Accident – Mandatory – Gerber Life Insurance Company.....            | 100 |
| Blanket Student Accident – Catastrophic – Gerber Life Insurance Company.....         | 104 |
| Gallagher Crisis Protect (GCP) – Underwriters at Lloyd's London.....                 | 109 |
| Premiums/Fees Comparison: 190 Members – Recommended Program.....                     | 112 |
| Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program.....   | 115 |
| Carrier Ratings and Admitted Status.....                                             | 116 |
| Proposal Disclosures.....                                                            | 117 |
| Claims Reporting By Policy.....                                                      | 121 |

# Executive Summary

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## PROPERTY/CASUALTY

On July 1, 2023 CLIC will begin its 41st year of service to Illinois Public School Districts. It is truly an honor to have the opportunity for our team to be of service to all of you.

As we sit down to write this Executive Summary, inflation continues to impact the insurance marketplace elevating carrier's loss costs which directly impact carrier's ability to offer property and liability capacity. As the Federal Reserve raises interest rates to combat inflation, many economists believe the US economy will enter into a recession in 2023. Potential reduced economic output could directly impact insurance profitability.

On the property side of the market, we are seeing an increase in cost of building materials, labor and fuel costs which in turn increases overall claim costs and adds to the claim resolution time. 2023 will look similar to 2022 for many of the following reasons:

- Total global insured losses from Natural hazards exceeded \$140 billion, much of these contributed to by Hurricane Ian.
- Wildfires, freezes, snowstorms and severe convective storms continued to plague the marketplace. These claims are estimated to have contributed \$73 billion, or 62%, to 2022 insured losses.
- 12/31 Reinsurance treaty renewals were very challenging for insurers.
- Driving factors of challenging marketplace climate include capital erosion, increased limit demands due to inflation, reduction in global dedicated reinsurance capacity, and lack of profit due to large catastrophic losses.
- Costs to rebuild have significantly gone up year over year. Carriers are closely scrutinizing statements of values submitted and are benchmarking them against in house tools to estimate replacement cost values. An inflation trend of at least 10% is being seen in almost all cases, with many seeing much higher than that with 20%, 30% or even 40% not being out of the ordinary (CLIC members will see an 8% inflationary trend on Buildings for 2023/2024).

Social inflation, plaintiff friendly judgements and "nuclear" jury awards continue to escalate loss costs and drive the need for rate, especially for excess insurers. For school districts, insurers continue to add exclusions, or reduce limits, for Sexual Abuse coverage, Traumatic Brain Injury (TBI), opioids, cannabis and violent acts. These types of exclusions in the marketplace make finding insuring partners to build large limit towers more challenging than ever.

In looking at claim counts for all lines of coverage it is evident that our schools have resumed normal operations over the course of the last eighteen (18) months, especially on the Auto line of coverage with claim counts almost double. Supply chain issues have made it more costly to repair vehicles while labor shortages have made it tough for districts to find capable drivers. These factors contribute to increased frequency in claims through less talented, or busier drivers, and increased severity in claims through costlier repair parts.

For the 2023/2024 renewal, terms were offered by CLIC's primary liability, auto, crime and stop loss reinsurer, Great American Insurance Company. We sat down with them in early January to begin preliminary negotiations



on the renewal. During our discussion it was brought up that the Cooperative did see some significant movement/increases in claims reserves on five cases over the past year. Taking this information into consideration, we negotiated adding an annual aggregate deductible in the amount of \$500,000 to the policy. This is something CLIC is able to fund through equity and not pass on to our membership. What this means to the membership is that this line of coverage will see a renewal that is essentially flat from both a premium and loss fund standpoint.

In regards to the Excess Property renewal, we continue to have a very competitive rate. We started our renewal negotiations with our long term partner in December with pre-renewal meetings. We reviewed the long term history, the losses, and discussed the valuation factor of the Total Insured Values. Due to increases in reinsurance costs, CLIC's excess property reinsuring partner, Travelers, needs a moderate rate increase of 17% to reflect current marketplace conditions which in addition to the inflation factor of 8% on values previously mentioned. While this may seem substantial at face value, it should be kept in mind that other programs are seeing inflation factors of anywhere from 10% - 40% on top of margin clauses which could penalize an insured in the case of a loss if the building is not within a certain percentage of its replacement cost valuation. We were able to negate this for CLIC based on the appraisal program in place and members commitment over the years to ensure accuracy in values. The 2023 CLIC renewal rate we negotiated with Travelers is still under 2.5 cents per \$100 in values which is extremely competitive when compared to other program rates including standard K-12 school district insurance placement in Illinois which are seeing rates in the 9 – 16 cent range per \$100 in values. This line of coverage will continue to be a challenge in the future as catastrophic losses continue to rise globally. While losses such as Wildfires and hurricanes do not affect our members directly, they do effect the overall property marketplace significantly.

For the 2023/2024 School Board Legal Liability renewal we looked to push the larger portion of the increase to the variable costs via the loss fund as opposed to the fixed costs via the premium. The loss fund on this line of coverage was due for a substantial increase as the cooperative has relied on the aggregate stop loss coverage in a number of years which is a trend that continues as policy years become older and further develop. For reference, when the aggregate stop loss coverage is accessed it means the policy essentially becomes "first dollar" and the Cooperative no longer has to provide its \$150k retention. As you can imagine when this occurs the claim dollars for the insurer accrue much quicker driving the loss ratio higher (Average Loss Ratio from 2014 – 2019 = 127%). Note 2019 is the last year used as the line of coverage generally takes a number of years to develop and give a reasonable idea where it may ultimately land. For reference insurers typically target a loss ratio of 40% or lower when contemplating a "favorable" or "unfavorable" risk. The line of coverage is marred by questionable HR decisions that lead to significant employment related claims and IEP/Due Process matters that continue to rise year over year burning through member deductibles and the Cooperative's claim dollars in the process. We hope to have reached a point where the premium and loss fund for this line of coverage are at adequate levels, however will need favorable policy years to come onto the books to ultimately justify this.

CLIC's Boiler & Machinery coverage carrier, Chubb Insurance Company, has been a long-term strategic partner for the Cooperative. As you may recall we negotiated a two-year rate guarantee on this line of coverage last year (subject to a favorable loss ratio). We are pleased to announce we qualified for that rate guarantee in 2023 and have negotiated an extension of that guarantee another year (again subject to a favorable loss ratio). Please keep in mind while the rate remains the same, the exposure did go up substantially due to inflation trends and new square footage coming onto member's respective statements of values.

We are happy this year to not bring doom and gloom when it comes to the Cyber line of coverage. This marketplace is showing signs of stabilization for risks that have engaged pertinent mitigation measures like Multi-Factor Authentication (MFA). In addition to more favorable data from members this year we were also able to speak highly of CLIC's engagement in a formal Cyber Loss Control program through the partnership with Secure Halo to provide all members four (4) hours of mandatory Cybersecurity consulting. The improved application answers and perceived commitment to bettering risk through a formalized loss control program enabled us to actually secure a decrease on this line of coverage. The time and efforts many of your districts have put into Cybersecurity is much appreciated. We hope districts continue to look to improve in their mitigation measures as the Cyber risk will only continue to evolve as technology does with advancements like ChatGPT.

CLIC's Excess Liability carriers are not immune to the trials and tribulations of the general liability and automobile liability losses as increased loss costs drive more of these claims beyond the primary layer. In addition to catastrophic losses that some of these insuring partners are seeing, there is the continual fear of the "nuclear" sexual abuse verdict or the severe bus crash that burns through the excess liability tower. Actual claims being seen in addition to the potential for large losses push excess insurers to seek rate hikes so the deals they are putting on the table can be justified in the case a limits loss hits their layer. As seen in the later pricing pages there is a trend among the excess insurer increases with the majority at almost the same increase percentage. The CLIC program will continue to provide each member with \$37M in liability protection overall with no exclusions for sexual abuse, TBI or violent acts.

With the Student Accident coverage coming off a two-year rate guarantee we saw it as a good time to do a full marketplace exploration. The two (2) most competitive options came from our current insuring partner, Gerber, and Guaranteed Life Trust a firm we've seen bring strong program options to other pooling clients we work with. In both cases significant rate reductions were provided on the mandatory coverage with a limit enhancement on the catastrophic coverage (\$6M to \$7M). Both insurers also offered two-year rate guarantees. The final determination of staying with Gerber came down to Enhanced Benefits in the Catastrophic coverage that can be accessed by any claimant with an injury exceeding the mandatory coverage; something the Guaranteed Life Trust proposal did not provide for. In addition Gerber has also managed claims expenses through their WebTPA partnership which is one of the reasons the Cooperative is able to continue seeing decreases on this line of coverage.

CLIC's less significant lines of coverage like Gallagher Crisis Protect (GCP) and Pollution Liability will see nominal increases. In regards to GCP, world events like the Russia/Ukraine war, South African riots and Chilean civil unrest are causing large losses to insurers in the Political Violence marketplace, which in turn is causing reinsurance costs to increase and be passed back into the direct marketplace, regardless of territory. This is not to mention future potential for civil commotion which is anticipated to be the next big threat around the globe, particularly as the cost of living continues to increase, energy prices soar, companies continue to cut cost, politics, inflation and the ongoing conflict in Ukraine/Russia. All of these factors could lead to people on the streets and/or striking which could lead to disturbances. It can also drive people to have mental health issues and worries which further fuels the possibility of active shooter or similar man-made security based events. On the Pollution side, increase costs of materials and labor, similar to Property are a driving factor in insurers seeing a need for more premium dollars. This is further exemplified by multiple six-figure mold claims that members have incurred; while not overly frequent, a couple of these a year can easily negate all of the premium collected by the insurer.

In spite of the continuing turmoil in the property marketplace, and our society continuing of catastrophic losses, CLIC's 2023/2024 renewal pricing, coverages, limits and deductibles remain highly competitive. We continue to add new members to the program as CLIC provides these additions with not only cost savings, but a more comprehensive coverage offering.

During the last four years of an extremely hard market, CLIC has continued to offer all of its members, safety, stability, and protection from what is available in the standard marketplace.

CLIC continues to build upon its reputation in the risk management area as the premier scholastic insurance cooperative. This reputation in the marketplace continues to allow us to add A-rated, quality insuring partners.

We would like to thank you and your staff for your time and dedication to this program during the past year.

Yours Truly,



Michael J. McHugh  
Area Senior Executive Vice President  
Program Administrator



Byron Given  
Area Senior Vice President  
Program Administrator



Tyler MacKenzie  
Account Executive – Key Accounts  
Program Administrator



# Program Enhancements

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## 2023-2024 ENHANCEMENTS

### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

### **QBE Insurance Corporation – School Board Legal Liability**

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

### **CLIC/Excess Liability Reinsurers**

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

### **Ironshore Specialty – Pollution Liability**

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

### **Cowbell – Cyber Liability**

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

### **Gerber Life Student Accident**

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

### **Gallagher Crisis Protect**

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

## 2022-2023 ENHANCEMENTS

### CLIC/Great American Package – Reinsurance Agreement/MOC Document

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

### CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

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

### Federal Insurance Company (Chubb) Boiler & Machinery

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

### QBE Insurance Corporation – School Board Legal Liability

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

### CLIC/Excess Liability Reinsurers

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

### Ironshore Specialty – Pollution Liability

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

### Cowbell – Cyber Liability

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

### Gerber Life Student Accident

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

### Gallagher Crisis Protect

- ◆ Flat Premium

## 2021-2022 ENHANCEMENTS

### CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Looked at increasing capacity to \$2MM for all General Liability claims
- ◆ Single Digit Increases on both Premium and Loss Fund
- ◆ Continue to allow Property Losses within CLIC’s SIR to erode the Aggregate Stop Loss Coverage

### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

### **QBE Insurance Corporation – School Board Legal Liability**

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

### **CLIC/Excess Liability Reinsurers**

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

### **Ironshore Specialty – Pollution Liability**

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

### **Lloyd's of London – Cyber Liability**

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

### **Gerber Life Student Accident**

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

### **Gallagher Crisis Protect**

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

## **2020-2021 ENHANCEMENTS**

### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

#### **QBE Insurance Corporation – School Board Legal Liability**

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

#### **CLIC/Excess Liability Reinsurers**

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

#### **Ironshore Specialty – Pollution Liability**

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

#### **Lloyd's of London – Cyber Liability**

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

#### **Gerber Life Student Accident**

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

#### **Gallagher Crisis Protect**

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

### **2019-2020 ENHANCEMENTS**

#### **CLIC**

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

#### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

#### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

#### **Federal Insurance Company (Chubb) Boiler & Machinery**

- ◆ Minimal increase on premium despite \$175k+ in losses on current policy term
- ◆ Complimentary webinar on a Boiler & Machinery topic

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

#### **QBE Insurance Corporation – School Board Legal Liability**

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

#### **CLIC/Excess Liability Reinsurers**

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

#### **Ironshore Specialty – Pollution Liability**

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

#### **Lloyd's of London – Cyber Liability**

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

#### **Gerber Life Student Accident**

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

#### **Gallagher Crisis Protect**

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

### **2018-2019 ENHANCEMENTS**

#### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

#### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

#### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

#### **QBE Insurance Corporation – School Board Legal Liability**

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

#### **CLIC/Excess Liability Reinsurers**

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

#### **Ironshore Specialty – Pollution Liability**

- ◆ Slight premium decrease

#### **Lloyd's of London**

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

#### **Gerber Life Student Accident**

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

### **2017-2018 ENHANCEMENTS – INCREASED COVERAGE LIMIT IN NUMEROUS AREAS**

#### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

#### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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

#### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

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

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

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

- ◆ **Cooperative saw slight Premium Decrease**

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

- ◆ **Renewal premium/tax decreased 4%**

#### **CLIC/Excess Liability**

- ◆ **Remaining Layers will see slight Rate/Premium Decreases**

#### **Ironshore Specialty – Pollution Liability**

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

#### **Lloyd’s of London – Cyber Liability**

- ◆ **6% Reduction in Premium**

#### **Gerber Life Student Accident**

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

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

#### **CLIC/Great American Package – Reinsurance Agreement/MOC Document**

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

#### **CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document**

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



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

#### **Federal Insurance Company (Chubb) – Boiler & Machinery**

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

#### **QBE Insurance Corporation – School Board Legal Liability**

- ◆ Rate decrease in Loss Fund Program

#### **CLIC/Excess Liability Carriers**

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

#### **Ironshore Specialty – Pollution Liability**

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

#### **Gerber Life Student Accident**

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

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

#### **CLIC/Great American Package – MOC Document**

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

#### **CLIC/Travelers Excess Property – MOC Document**

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



- ◆ Removed Margin Clause

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

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

#### **Federal Insurance Company (Chubb) Boiler & Machinery**

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

#### **Ironshore Specialty Pollution Liability**

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

#### **Greenwich/XL School Board Legal Liability – MOC Document**

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

#### **Excess Liability**

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

#### **Gerber Life Student Accident**

- ◆ Provided two options for Mandatory coverage

# Memorandum of Coverage (MOC)



## Significant Coverage Enhancements 07-01-15/16

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

## 2014-2015 ENHANCEMENTS

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

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

### Travelers Excess Property

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

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

### Chubb Boiler & Machinery

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

### School Board Legal Liability

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

### Cyber Liability/Identity Theft

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

### Ironshore Specialty Pollution Liability

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

## 2013-2014 ENHANCEMENTS

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

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

|                                                 |      |              |    |              |
|-------------------------------------------------|------|--------------|----|--------------|
| Electronic Data Processing Equipment            | From | \$20,000,000 | To | \$25,000,000 |
| Electronic Data Processing Media                | From | \$20,000,000 | To | \$25,000,000 |
| Electronic Data Processing Extra Expense        | From | \$11,501,346 | To | \$12,500,000 |
| Newly Constructed or Acquired Property          | From | \$5,000,000  | To | \$10,000,000 |
| Builders Risk – at All Other Construction Sites | From | \$5,000,000  | To | \$10,000,000 |
| Ordinance or Law                                | From | \$5,000,000  | To | \$10,000,000 |
| Extra Expense – Subject to a Maximum            | From | \$50,000,000 | To | \$60,000,000 |
| Vehicles                                        | From | \$5,000,000  | To | \$15,000,000 |
| Fiber Optics Cable                              | From | \$500,000    | To | \$1,500,000  |
  
- ◆ Federal Insurance Company (Chubb) Boiler & Machinery increased their sublimits for no additional premium:
 

|                                               |      |                                |    |                                |
|-----------------------------------------------|------|--------------------------------|----|--------------------------------|
| Newly Acquired Locations                      | From | \$1,000,000/180 Days Reporting | To | \$5,000,000/180 Days Reporting |
| Demolition and Increased Cost of Construction | From | \$1,000,000                    | To | \$5,000,000                    |
  
- ◆ Essex Insurance Company provided an additional Excess Liability layer of \$5,000,000 xs \$24,000,000 xs \$11,000,000 for an annual premium of \$24,452 including taxes.

## 2012-2013 ENHANCEMENTS

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

## PROGRAM ENHANCEMENTS – ALL YEARS:

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

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

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

# Service Team

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

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

| <b>Gallagher Bassett Services, Inc.</b><br>P.O. Box 7110<br>Oakbrook Terrace, IL 60181<br>Executive Towers West II<br>1411 Opus Place, Suite 400<br>Downers Grove, IL 60515<br>Fax: (847) 240-6664 | <b>Service Team –<br/>Property and<br/>Liability</b> | <b>Claims Reporting Hotline</b><br>Phone: 1 (833) 304-CLIC (2542)*<br>Email: CLIC@tnwinc.com<br>*Available after hours and weekends |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>Gallagher Bassett Services, Inc.</b><br><b>Name/Title</b>                                                                                                                                       | <b>Phone/<br/>Alt. Phone</b>                         | <b>Email</b>                                                                                                                        |
| <b>Chris Poulin</b><br>Branch Manager                                                                                                                                                              | (630) 282-0854                                       | Chris_Poulin@gbtpa.com                                                                                                              |
| <b>Karleigh Bava</b><br>Assistant Branch Manager/Supervisor                                                                                                                                        | (630) 282-8546                                       | Karleigh_Bava@gbtpa.com                                                                                                             |
| <b>Clint Peterson</b><br>Property Claims Supervisor                                                                                                                                                | (630) 282-0896                                       | Clint_Peterson@gbtpa.com                                                                                                            |
| <b>Amanda Weller</b><br>Loss Control Services                                                                                                                                                      | (815) 236-5170                                       | Amanda_Weller@mjgsolutions.net                                                                                                      |

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

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



# The Gallagher Team Approach

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

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

The following is the integrated service team of Gallagher professionals:

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

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

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

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

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

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

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



# The Gallagher Team Approach

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## WHY ARTHUR J. GALLAGHER RISK MANAGEMENT SERVICES, LLC?

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

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

## ADMINISTRATION

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

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

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

#### **BROKERAGE SERVICES:**

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

#### **CLAIMS MANAGEMENT SERVICES:**

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

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

#### **LOSS CONTROL SERVICES:**

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

# Our Service Commitment

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

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

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

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

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

# Statistical Information

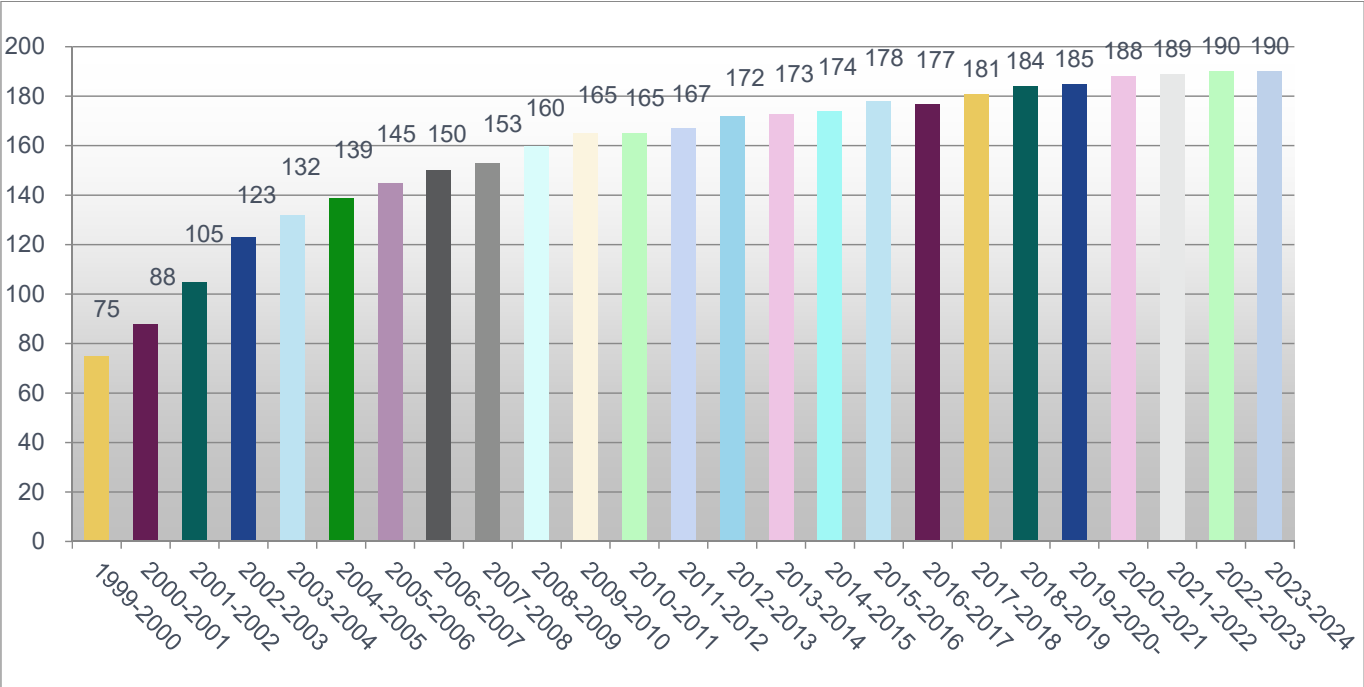
As of January 31, 2023

|                     | 2022-2023               | 2023-2024               | % of Change  |
|---------------------|-------------------------|-------------------------|--------------|
| <b>Members</b>      | <b>190</b>              | <b>190</b>              | <b>0.0%</b>  |
| <b>Schools:</b>     |                         |                         |              |
| Elementary/Jr. High | 769                     | 768                     |              |
| High School         | 125                     | 124                     |              |
| <b>Total</b>        | <b>894</b>              | <b>892</b>              | <b>-.2%</b>  |
| <b>Teachers</b>     | <b>41,905</b>           | <b>42,335</b>           | <b>1.0%</b>  |
| <b>Students:</b>    |                         |                         |              |
| Elementary/Jr. High | 333,310                 | 332,041                 |              |
| High School         | 160,797                 | 161,236                 |              |
| <b>Total</b>        | <b>494,107</b>          | <b>493,277</b>          | <b>-0.2%</b> |
| <b>Vehicles</b>     |                         |                         |              |
| Buses               | 2,834                   | 2,784                   |              |
| Other               | 1,888                   | 1,953                   |              |
| <b>Total</b>        | <b>4,722</b>            | <b>4,737</b>            | <b>0.3%</b>  |
| <b>Values:</b>      |                         |                         |              |
| Property            | \$29,865,746,248        | \$32,608,124,603        |              |
| Vehicles            | \$145,288,829           | \$151,083,900           |              |
| <b>Total</b>        | <b>\$30,010,975,077</b> | <b>\$32,759,208,504</b> | <b>9.2%</b>  |

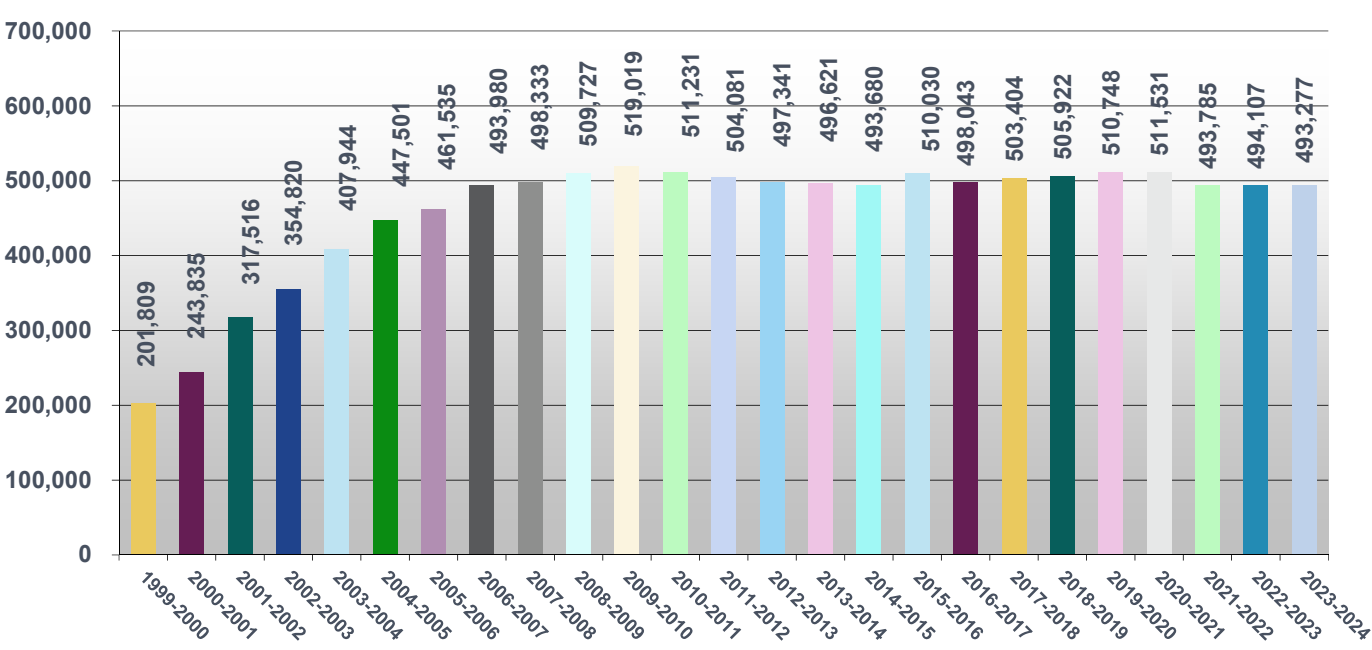
**Notes:** 2022-23 statistical information has been amended to include the following new additions.

| Inception Date | School District                            |
|----------------|--------------------------------------------|
| 12/31/2022     | General George Patton School District #133 |

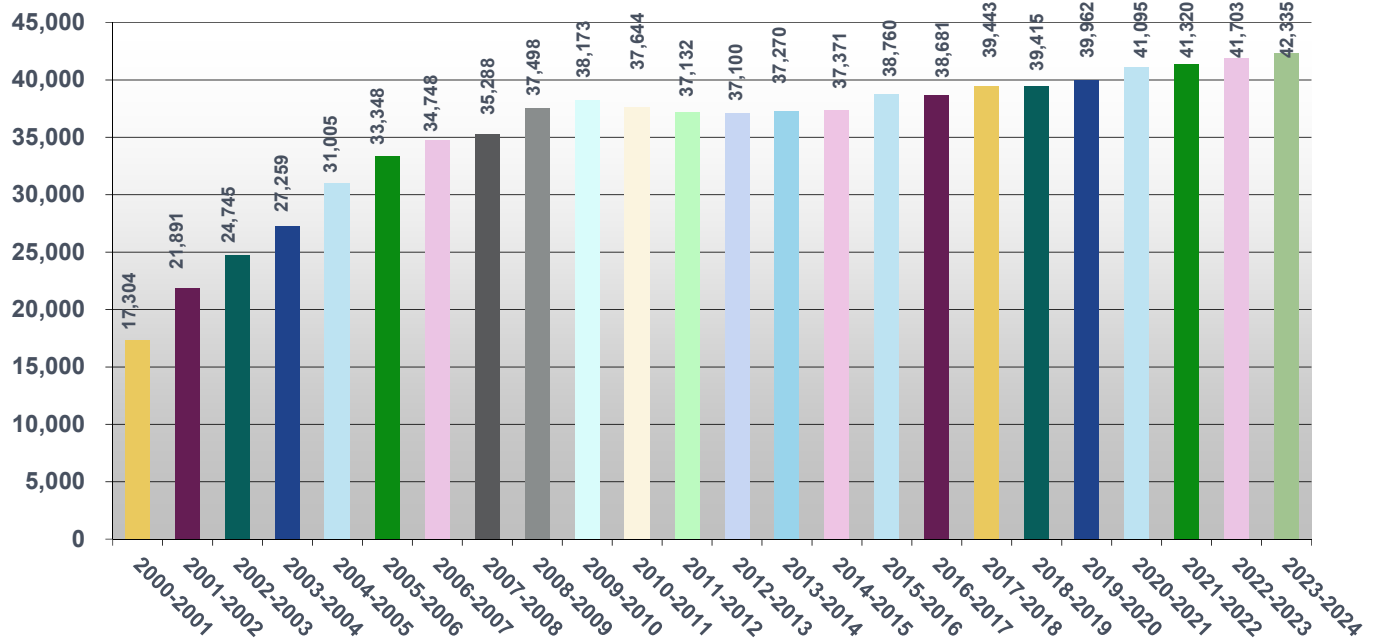
NUMBER OF DISTRICTS



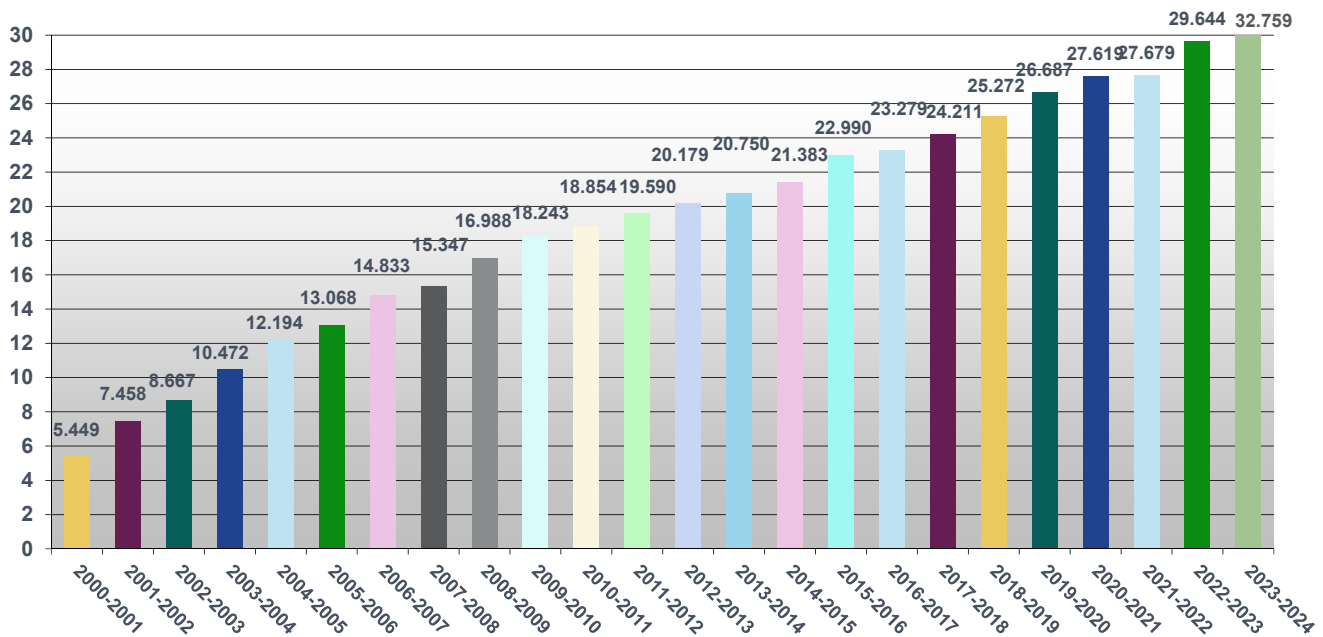
NUMBER OF STUDENTS



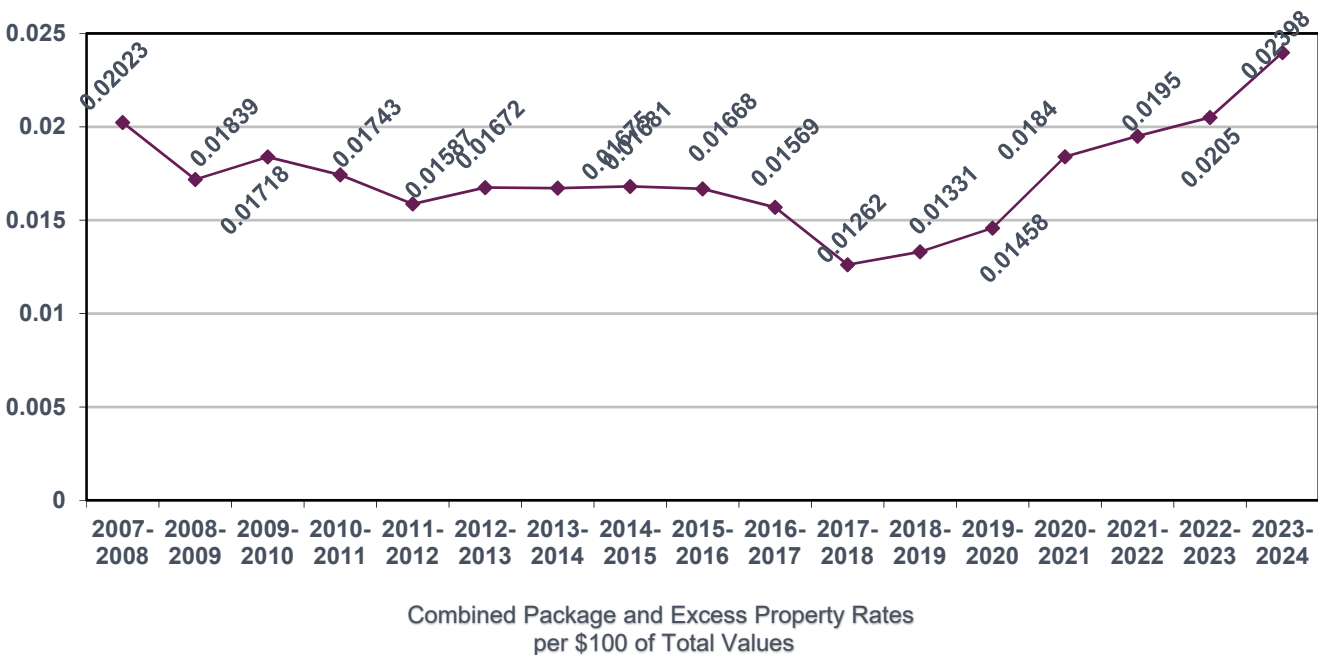
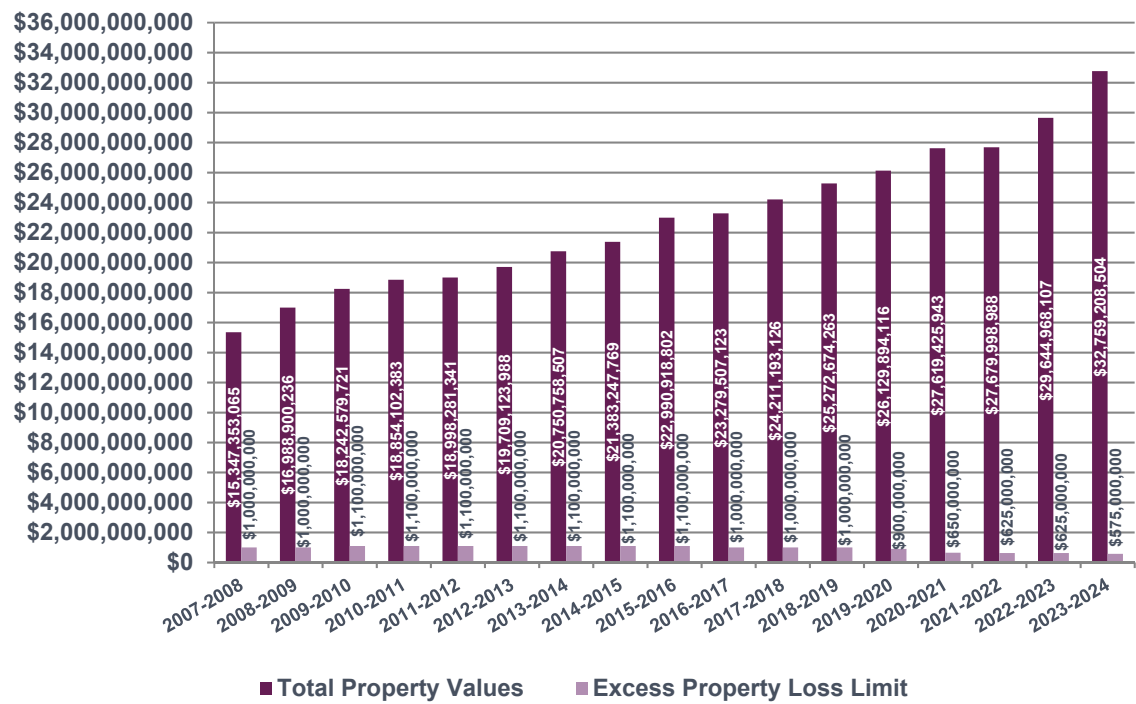
## NUMBER OF TEACHERS



## TOTAL INSURED VALUES (IN BILLIONS)



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





## LOSS FUND BASIS

\*Historical Incurred Losses within SIR by Line of Coverage

Valued as of January 31, 2023

190 Members

|                                               | 2017-2018<br>180 Members | 2018-2019<br>182 Members | 2019-2020<br>187 Members | 2020-2021<br>187 Members | 2021-2022<br>189 Members | Total               |
|-----------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Property                                      | \$5,308,833              | \$3,826,514              | \$4,603,737              | \$2,819,213              | \$2,520,489              | \$19,078,786        |
| Auto Physical Damage                          | \$277,433                | \$309,513                | \$211,368                | \$292,120                | \$453,652                | \$1,544,086         |
| Automobile Liability                          | \$1,370,792              | \$1,080,519              | \$1,043,386              | \$590,326                | \$1,462,975              | \$5,547,998         |
| General Liability                             | \$1,400,499              | \$1,895,338              | \$739,142                | \$151,551                | \$645,384                | \$4,831,914         |
| Crime                                         | \$0                      | \$15,019                 | \$53,310                 | \$14,364                 | \$5,386                  | \$88,079            |
| Total Incurred                                | <b>\$8,357,557</b>       | <b>\$7,126,903</b>       | <b>\$6,650,943</b>       | <b>\$3,867,574</b>       | <b>\$5,087,886</b>       | <b>\$31,090,863</b> |
| Aggregate/Stop Loss<br>(Annualized Loss Fund) | <b>\$9,526,340</b>       | <b>\$9,547,159</b>       | <b>\$9,9589,889</b>      | <b>\$10,213,118</b>      | <b>\$10,938,729</b>      | <b>\$49,815,235</b> |
|                                               |                          |                          |                          |                          |                          |                     |
| Five-Year Untrended<br>Claims Average:        |                          |                          |                          |                          |                          | <b>\$6,128,173</b>  |

**Note:** This information includes paid and reserved losses made available by all 190 members.

# Large Losses – Ground Up

Valued as of January 31, 2023

| Policy Year | Accident Date | Cause                                                                                             | Paid and Reserve | # of Claims | # of Members |
|-------------|---------------|---------------------------------------------------------------------------------------------------|------------------|-------------|--------------|
| 2011-2012   | 7/23/2011     | Storm/Water damage                                                                                | \$1,901,270      | 50          | 19           |
| 2012-2013   | 4/18/2013     | Storm/Water damage                                                                                | \$2,640,605      | 35          | 19           |
| 2013-2014   | 10/17/2013    | Student was playing basketball and hit head on unpadded portion of gym                            | \$450,000        | 1           | 1            |
|             | 1/24/2014     | Claimant sustained serious personal injuries on the high ropes during PE class                    | \$543,125        | 1           | 1            |
|             | 4/12/2014     | Hail Damage to School Roof                                                                        | \$1,260,488      | 1           | 1            |
|             | 5/10/2014     | Fire – School                                                                                     | \$7,480,589      | 1           | 1            |
| 2014-2015   | 12/9/2014     | Student's shirt caught on rising wall in Field House – arm injury                                 | \$425,020        | 1           | 1            |
|             | 9/1/2014      | Allegations of Child Molestation by a substitute teacher                                          | \$425,000        | 9           | 1            |
| 2015-2016   | 4/29/2016     | Claimant hand crushed by base of volleyball standard                                              | \$450,371        | 1           | 1            |
| 2016-2017   | 9/1/2016      | Allegations of hazing by the Football Team                                                        | \$589,029        | 10          | 1            |
|             | 9/30/2016     | Allegation of Concussion from playing Football                                                    | \$605,000        | 1           | 1            |
|             | 3/1/2017      | Allegations of an inappropriate relationship between Football Coach and Student                   | \$1,034,890      | 1           | 1            |
|             | 3/05/2017     | Vendor Employee injured in process of delivery when district employee lost control of pallet jack | \$1,100,000      | 1           | 1            |
| 2017-2018   | 8/21/2017     | Fire – Recreation Center                                                                          | \$3,004,721      | 2           | 1            |
|             | 4/3/2018      | Pedestrian hit by district bus                                                                    | \$1,850,000      | 1           | 1            |
|             | 4/16/2018     | Alleged Sexual Assault                                                                            | \$565,000        | 1           | 1            |
|             | 7/12/2017     | Storm/Water Damage                                                                                | \$4,825,783      | 33          | 15           |
| 2018-2019   | 1/31/2019     | Freeze Losses due to Polar Vortex                                                                 | \$1,137,340      | 34          | 22           |
| 2019-2020   | 8/14/2019     | Claimant's Wheel Chair fell forward while bus was coming to a stop                                | \$550,000        | 3           | 1            |
|             | 4/7/2020      | Hail Damage Roof, Windows & Buses                                                                 | \$1,290,037      | 4           | 2            |
|             | 5/17/2020     | Storm/Water damage                                                                                | \$1,365,546      | 9           | 8            |

# School Board Legal Liability Losses

## Total Incurred Losses Ground Up – As of January 31, 2023

|                                    | 2017-2018<br>QBE   | 2018-2019<br>QBE   | 2019-2020<br>QBE   | 2020-2021<br>QBE   | 2021-2022<br>QBE   | 2022-2023<br>QBE Not<br>Annualized |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| <b>Indemnity and Legal Paid</b>    | \$3,715,759        | \$3,537,143        | \$1,930,626        | \$966,618          | \$1,278,098        | \$123,526                          |
| <b>Reserves</b>                    | \$505,013          | \$786,024          | \$1,169,659        | \$1,527,461        | \$4,125,388        | \$1,945,830                        |
| <b>TOTAL</b>                       | <b>\$4,220,772</b> | <b>\$4,323,167</b> | <b>\$3,100,285</b> | <b>\$2,494,079</b> | <b>\$5,403,486</b> | <b>\$2,069,356</b>                 |
|                                    |                    |                    |                    |                    |                    |                                    |
| <b>Paid by Member</b>              | \$1,428,206        | \$1,829,387        | \$1,333,148        | \$1,565,751        | \$4,031,497        | \$1,499,357                        |
| <b>Paid by Pool</b>                | \$896,070          | \$1,833,048        | \$1,056,937        | \$838,329          | \$1,371,989        | \$540,000                          |
| <b>Paid by Carrier</b>             | \$1,896,496        | \$660,732          | \$710,200          | \$90,000           | \$0                | \$30,000                           |
|                                    |                    |                    |                    |                    |                    |                                    |
| <b>Total Paid Claims</b>           | 113 claims         | 92 claims          | 93 claims          | 97 Claims          | 188 Claims         | 61 Claims                          |
| <b>Total of Open Claims</b>        | 4 claims           | 17 claims          | 26 claims          | 45 claims          | 166 claims         | 64 claims                          |
| <b>Total Claims No Payment</b>     | 54 claims          | 98 claims          | 58 claims          | 25 claims          | 33 Claims          | 11 Claims                          |
|                                    |                    |                    |                    |                    |                    |                                    |
| <b>Annual Premium</b>              | \$986,023          | \$908,425          | \$953,564          | \$1,488,912        | \$1,381,393        | \$1,492,323                        |
|                                    |                    |                    |                    |                    |                    |                                    |
| <b>Loss Ratio to Carrier Layer</b> | <b>192%</b>        | <b>73%</b>         | <b>74%</b>         | <b>6%</b>          | <b>0%</b>          | <b>2%</b>                          |

Note: 2016-2017 through 2022-2023 includes reserves as set by carrier.

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

| Policy Period | Total Incurred | Open or Closed | Description                                      |
|---------------|----------------|----------------|--------------------------------------------------|
| 2017-2018     | \$100,362      | Closed         | EPLI discrimination                              |
|               | \$115,703      | Closed         | Due Process                                      |
|               | \$112,858      | Closed         | IELRB - Retaliation                              |
|               | \$161,987      | Closed         | Due Process                                      |
|               | \$161,085      | Closed         | Employment Termination                           |
|               | \$211,377      | Closed         | Due Process                                      |
|               | \$372,892      | Open           | Retirement/Age Discrimination                    |
|               | \$382,651      | Closed         | Wrongful Termination                             |
|               | \$371,735      | Closed         | Employment                                       |
|               | \$450,000      | Open           | Reverse Discrimination                           |
| 2018-2019     | \$100,001      | Open           | Breach of Contract                               |
|               | \$100,941      | Closed         | Employment Discrimination                        |
|               | \$110,000      | Open           | WEP - Hostile Work Environment                   |
|               | \$121,805      | Open           | Student Discrimination                           |
|               | \$250,000      | Open           | teacher manipulated student's choice of religion |
|               | \$135,387      | Open           | Due Process                                      |
|               | \$127,682      | Closed         | Due Process - IEP                                |
|               | \$150,000      | Open           | Employment Discrimination                        |
|               | \$162,402      | Closed         | Due Process                                      |
|               | \$160,635      | Closed         | Stay put placement                               |
|               | \$217,014      | Closed         | Due process                                      |
|               | \$223,000      | Open           | EEOC Discrimination                              |
|               | \$250,000      | Open           | Constitutional Rights violations                 |

|           |           |        |                                                  |
|-----------|-----------|--------|--------------------------------------------------|
| 2019-2020 | \$395,000 | Open   | Racial Discrimination                            |
|           | \$226,000 | Open   | Due Process                                      |
|           | \$395,000 | Open   | Racial discrimination/ retaliation               |
|           | \$191,783 | Closed | Due Process IEP                                  |
|           | \$102,000 | Open   | Employment Contract/Unpaid Wages                 |
|           | \$304,000 | Open   | EPLI termination                                 |
|           | \$225,000 | Open   | Constructive Discharge/ Religious Discrimination |
| 2020-2021 | \$110,000 | Open   | Wrongful Termination                             |
|           | \$204,740 | Open   | IDHR Charge                                      |
|           | \$141,164 | Open   | Due Process - COVID-19                           |
| 2021-2022 |           |        | None                                             |

## Cyber Liability Losses

### Total Incurred Losses Ground Up – As of January 30, 2023

|                         | 2017-2018<br>Lloyd's of London<br>(Brit Syndicate) | 2018-2019<br>Lloyd's of London<br>(Brit Syndicate) | 2019-2020<br>Lloyd's of London<br>(Brit Syndicate) | 2020-2021<br>Lloyd's of London<br>(Brit Syndicate) | 2021-2022<br>Lloyd's of London<br>(BCS Syndicate) |
|-------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|---------------------------------------------------|
| <b>Number of Claims</b> | 2                                                  | 6                                                  | 17                                                 | 19                                                 | 8                                                 |
|                         |                                                    |                                                    |                                                    |                                                    |                                                   |
| <b>Paid</b>             | \$62,939                                           | \$10,397                                           | \$1,304,341                                        | \$301,118                                          | \$123,000                                         |
| <b>Reserves</b>         | \$0                                                | \$0                                                | \$0                                                | \$23,715                                           | \$10,165                                          |
| <b>Total Incurred</b>   | <b>\$62,939</b>                                    | <b>\$10,397</b>                                    | <b>\$1,304,341</b>                                 | <b>\$324,833</b>                                   | <b>\$133,165</b>                                  |
|                         |                                                    |                                                    |                                                    |                                                    |                                                   |
| <b>Annual Premium</b>   | \$418,771                                          | \$427,094                                          | \$429,820                                          | \$732,227                                          | \$3,857,572                                       |
|                         |                                                    |                                                    |                                                    |                                                    |                                                   |
| <b>Loss Ratio</b>       | <b>15.03%</b>                                      | <b>2.43%</b>                                       | <b>303.46%</b>                                     | <b>44.36%</b>                                      | <b>3.45%</b>                                      |

\*\* Current 2022-2023 with zero incurred on both.

## Cyber Liability Losses Above \$10,000

| Policy Period | Total Incurred | Open or Closed | Description                                                                |
|---------------|----------------|----------------|----------------------------------------------------------------------------|
| 2017-2018     | \$15,539       | Closed         | Identity Theft                                                             |
|               | \$47,400       | Closed         | Student Obtained Administrator Password – Potential Data Breach            |
| 2018-2019     | \$47,400       | Closed         | Personal Identifiable Information on Shared Server                         |
| 2019-2020     | \$19,167       | Open           | Public Disclosure of Document containing Personal Identifiable Information |
|               | \$23,597       | Closed         | Email Account Compromise                                                   |
|               | \$31,500       | Open           | Direct Deposit Scam                                                        |
|               | \$52,046       | Closed         | Ransomware                                                                 |
|               | \$70,674       | Closed         | Ransomware                                                                 |
|               | \$125,937      | Closed         | Ryuk Ransomware Attack                                                     |
|               | \$136,390      | Closed         | Email Compromise                                                           |
|               | \$269,348      | Open           | Ryuk Ransomware Attack                                                     |
|               | \$585,487      | Closed         | Ryuk Ransomware Attack                                                     |
| 2020-2021     | \$14,550       | Open           | ACH Wire Incident                                                          |
|               | \$28,508       | Open           | Data Compromise                                                            |
|               | \$65,383       | Closed         | Malware                                                                    |
|               | \$98,988       | Closed         | Ransomware                                                                 |
|               | \$121,089      | Open           | PYSA Ransomware                                                            |
| 2021-2022     | \$25,165       | Open           | Network Intrusion                                                          |
|               | \$63,500       | Open           | Email Compromise                                                           |
|               | \$38,500       | Closed         | Email Compromise                                                           |

# Student Accident Incurred Loss History – Mandatory

Valued as of January 31, 2023

| Year | Claims Paid | Premium     | Loss Ratio |
|------|-------------|-------------|------------|
| 2011 | \$2,191,516 | \$2,346,760 | 93%        |
| 2012 | \$2,105,567 | \$2,325,429 | 91%        |
| 2013 | \$1,871,989 | \$2,547,870 | 73%        |
| 2014 | \$1,730,024 | \$2,632,378 | 66%        |
| 2015 | \$1,578,402 | \$2,748,929 | 57%        |
| 2016 | \$1,587,897 | \$2,791,850 | 57%        |
| 2017 | \$1,444,824 | \$2,645,047 | 55%        |
| 2018 | \$1,616,437 | \$2,622,761 | 62%        |
| 2019 | \$1,041,471 | \$2,593,542 | 40%        |
| 2020 | \$351,586   | \$2,602,781 | 14%        |
| 2021 | \$709,329   | \$2,375,453 | 30%        |
| 2022 | \$82,270    | \$2,396,195 | 3%         |

## Loss History/Claim Count

| Year  | Grade   | Claim Count | Total Paid  |
|-------|---------|-------------|-------------|
| 2018  | Pre-K-8 | 655         | \$539,453   |
|       | 9-12    | 662         | \$1,078,928 |
| Total |         | 1,327       | \$1,618,381 |

| Year  | Grade   | Claim Count | Total Paid  |
|-------|---------|-------------|-------------|
| 2019  | Pre-K-8 | 431         | \$371,492   |
|       | 9-12    | 439         | \$666,293   |
| Total |         | 870         | \$1,037,785 |

| Year  | Grade   | Claim Count | Total Paid |
|-------|---------|-------------|------------|
| 2020  | Pre-K-8 | 122         | \$100,383  |
|       | 9-12    | 201         | \$249,769  |
| Total |         | 323         | \$350,152  |



| Year         | Grade   | Claim Count | Total Paid       |
|--------------|---------|-------------|------------------|
| 2021         | Pre-K-8 | 430         | \$271,099        |
|              | 9-12    | 383         | \$435,264        |
| <b>Total</b> |         | <b>813</b>  | <b>\$706,363</b> |

| Year         | Grade   | Claim Count | Total Paid      |
|--------------|---------|-------------|-----------------|
| 2022         | Pre-K-8 | 78          | \$18,739        |
|              | 9-12    | 108         | \$48,386        |
| <b>Total</b> |         | <b>186</b>  | <b>\$67,125</b> |

**Note:** Losses do not include reserves.

# Student Accident Incurred Loss History – Catastrophic

Valued as of January 31, 2023

| Year | Total Paid | Premium      | Loss Ratio |
|------|------------|--------------|------------|
| 2011 | \$177,871  | \$502,128    | 35%        |
| 2012 | \$106,810  | \$496,626    | 22%        |
| 2013 | \$238,656  | \$496,912    | 48%        |
| 2014 | \$119,064  | \$493,680    | 24%        |
| 2015 | \$44,044   | \$504,222    | 9%         |
| 2016 | \$8,448    | \$510,020    | 2%         |
| 2017 | \$20,696   | \$501,095    | 4%         |
| 2018 | \$281,142  | \$506,345    | 56%        |
| 2019 | \$139,916  | \$509,376    | 27%        |
| 2020 | \$19,506   | \$511,364    | 4%         |
| 2021 | \$45,040   | \$488,217    | 9%         |
| 2022 | \$0.00     | \$493,877.00 | 0%         |

**Note:** Losses do not include reserves.

# Benefits of Self-Insurance Cooperative Purchasing

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

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

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

# Market Review

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

| Insurance Carrier                     | Coverages                                                                                                                                                                       | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote | Results                                                                                    |                                                                                            |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
|                                       |                                                                                                                                                                                 |                                                                                              | 2022-2023 Annual Renewal                                                                   | 2023-2024 Annual Renewal                                                                   |
| CLIC/Great American Insurance Company | Option #1 MOC – Package – Liability Only + Crime (Property Claims within the SIR erode the Loss Fund) – As Expiring -                                                           | Quoted                                                                                       | \$1,491,249                                                                                | \$1,719,477<br><br>\$11,150,000 Loss Fund                                                  |
| CLIC/Great American Insurance Company | Option #2 MOC – Package – add \$200K Annual Aggregate Deductible                                                                                                                | Quoted                                                                                       | N/A                                                                                        | Premium Credit = \$75,980                                                                  |
| CLIC/Great American Insurance Company | Option #3 MOC – Package – Increase Liability SIR to \$500K                                                                                                                      | Quoted                                                                                       | N/A                                                                                        | Premium Credit = \$87,669                                                                  |
| CLIC/Great American Insurance Company | Option #4 MOC – Package – Include SBLL in Aggregate Stop Loss Coverage                                                                                                          | Quoted                                                                                       | N/A                                                                                        | Additional Loss Fund = \$2,350,000                                                         |
| CLIC/Great American Insurance Company | Option #5 MOC – Package – Add \$500K Annual Aggregate Deductible                                                                                                                | Quoted                                                                                       |                                                                                            | Premium Credit = \$203,244<br><br>\$1,510,500 Premium<br>\$11,150,000 Loss Fund            |
| MunichRe                              | Package                                                                                                                                                                         | Declined – Feel current pricing is solid, would not be able to improve upon.                 |                                                                                            |                                                                                            |
| CLIC/Travelers Indemnity Company      | Option #1: MOC – Excess Property \$625MLimit/\$59M Flood with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1M after exhaustion of \$2M AAD) – As Expiring | Declined – Unable to provide current limits based on reinsurance treaties                    | \$6,152,251<br>\$30,010,975,077 TIVS                                                       | N/A                                                                                        |
| CLIC/Travelers Indemnity Company      | Option #2: MOC – Excess Property \$575M Limit/\$50M Flood with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1M after exhaustion of \$2M AAD)              | Quoted                                                                                       | N/A                                                                                        | \$7,857,296<br>\$32,759,208,504 TIVS                                                       |
| Federal Insurance Company (Chubb)     | Option #1: Boiler & Machinery – As Expiring                                                                                                                                     | Quoted                                                                                       | \$542,313<br>\$28,304,394,064<br>Year 2 of 3 of Rate Guarantee<br>Extended Additional Year | \$611,054<br>\$31,892,145,965<br>Year 3 of 4 of Rate Guarantee<br>Extended Additional Year |

| Insurance Carrier           | Coverages                                                                                                      | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote | Results                                                             |                                                                                      |
|-----------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|                             |                                                                                                                |                                                                                              | 2022-2023 Annual Renewal                                            | 2023-2024 Annual Renewal                                                             |
| QBE Insurance Corporation   | Option #1 Premium:<br>School Board Legal Liability – As Expiring                                               | Declined – Leaving<br>SBLL Insurance Marketplace                                             | \$1,768,863<br>\$3,073 Minimum Per Member                           |                                                                                      |
|                             |                                                                                                                |                                                                                              | 20,000 Member Deductible<br>126 Members<br>Per QBE Actuary          |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$30,000 Member Deductible<br>38 Members<br>Per QBE Actuary         |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$40,000 Member Deductible<br>11 Members<br>Per QBE Actuary         |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$55,000 Member Deductible<br>13 Members<br>Per QBE Actuary         |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$80,000 Member Deductible<br>1 Member<br>Per QBE Actuary           |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$105,000 Member Deductible<br>1 Member<br>Per QBE Actuary          |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$150,000 Pool Deductible                                           |                                                                                      |
|                             |                                                                                                                |                                                                                              | \$1,899,411 Loss Fund<br>Minimum Loss Fund of \$2,938<br>Per Member |                                                                                      |
|                             |                                                                                                                |                                                                                              |                                                                     |                                                                                      |
| Lexington Insurance Company | Option #2 Premium:<br>School Board Legal Liability – Expiring Terms, Conditions and Member Deductible Schedule | Quoted                                                                                       | N/A                                                                 | \$1,953,278<br>\$3,360 Minimum Per Member<br>20,000 Member Deductible<br>126 Members |
|                             |                                                                                                                |                                                                                              |                                                                     | \$30,000 Member Deductible<br>38 Members                                             |
|                             |                                                                                                                |                                                                                              |                                                                     | \$40,000 Member Deductible<br>11 Members                                             |
|                             |                                                                                                                |                                                                                              |                                                                     | \$55,000 Member Deductible<br>13 Members                                             |
|                             |                                                                                                                |                                                                                              |                                                                     | \$80,000 Member Deductible<br>1 Member                                               |
|                             |                                                                                                                |                                                                                              |                                                                     | \$105,000 Member Deductible<br>1 Member                                              |
|                             |                                                                                                                |                                                                                              |                                                                     | \$150,000 Pool Deductible                                                            |
|                             |                                                                                                                |                                                                                              |                                                                     | \$2,400,000 Loss Fund<br>Minimum Loss Fund of \$3,731<br>Per Member                  |
| Lexington Insurance Company | Option #3 Premium:<br>School Board Legal Liability – Remove Aggregate Stop Loss Cover                          | Quoted                                                                                       | N/A                                                                 | Premium Credit = \$34,016                                                            |
| Lexington Insurance Company | Option #4 Premium:<br>School Board Legal Liability – \$2.35M Loss Fund                                         | Quoted                                                                                       | N/A                                                                 | Additional Premium = \$17,602                                                        |

| Insurance Carrier                                                                 | Coverages                                                                  | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote                                                                                          | Results                        |                                |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
|                                                                                   |                                                                            |                                                                                                                                                                                       | 2022-2023 Annual Renewal       | 2023-2024 Annual Renewal       |
| Lexington Insurance Company                                                       | Option #4 Premium: School Board Legal Liability – \$2.25M Loss Fund        | Quoted                                                                                                                                                                                | N/A                            | Additional Premium = \$74,256  |
| Lexington Insurance Company                                                       | Option #5 Premium: School Board Legal Liability – \$2.15M Loss Fund        | Quoted                                                                                                                                                                                | N/A                            | Additional Premium = \$114,442 |
| Lexington Insurance Company                                                       | Option #6 Premium: School Board Legal Liability – \$2M Loss Fund           | Quoted                                                                                                                                                                                | N/A                            | Additional Premium = \$188,512 |
| Richmond National                                                                 | Option #7 Loss Fund: School Board Legal Liability – As Expiring            | Declined – “Unfortunately the claims history over the last 8 years is very poor. You are looking at 1410 claims (176 per year) with over \$30M total gross incurred with 190 members” |                                |                                |
| PGU/AXA/XL                                                                        | Option #8 Loss Fund: School Board Legal Liability – As Expiring            | Declined – Previous Insuring Partner on this line of coverage; \$2M paid/\$3.4M in claims. Not willing to entertain based on prior history.                                           |                                |                                |
| Westchester                                                                       | Option #9 Loss Fund: School Board Legal Liability – As Expiring            | Declined - \$2M+ in premium without aggregate stop loss                                                                                                                               |                                |                                |
| Kinsale                                                                           | Option #10 Loss Fund: School Board Legal Liability – As Expiring           | Declined – Can’t compete with current terms/pricing                                                                                                                                   |                                |                                |
| RSUI                                                                              | Option #11 Loss Fund: School Board Legal Liability – As Expiring           | Declined – Can’t compete with current terms/pricing                                                                                                                                   |                                |                                |
| CLIC/Pennsylvania Manufacturers’ Association Ins. Co. (Old Republic)              | Option #1: MOC – Excess Liability \$1,000,000 xs \$1,000,000               | Quoted                                                                                                                                                                                | \$542,240                      | \$609,000                      |
| CLIC/Underwriters at Lloyd’s (Ambridge) 50%/Markel Global Reinsurance Company 50% | Option #1: MOC – Excess Liability \$10,000,000 xs \$2,000,000              | Quoted                                                                                                                                                                                | \$802,813<br>Includes SL Taxes | \$882,334<br>Includes SL Taxes |
| CLIC/Old Republic 33.33%/American Hallmark 33.33%/Upland Specialty 33.33%         | Option #1: MOC – Excess Liability Quota Share \$15,000,000 xs \$12,000,000 | Declined – Hallmark exited the K-12 Insurance Marketplace                                                                                                                             | \$584,810                      | N/A                            |
| CLIC/Old Republic 33.33%/Lexington 33.33%/Upland Specialty 33.33%                 | Option #2: MOC – Excess Liability Quota Share \$15,000,000 xs \$12,000,000 | Declined – Lexington Declined to Cover Abuse                                                                                                                                          | N/A                            | N/A                            |

| Insurance Carrier                                                          | Coverages                                                                                                                                                               | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote                                             | Results                  |                          |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
|                                                                            |                                                                                                                                                                         |                                                                                                                                          | 2022-2023 Annual Renewal | 2023-2024 Annual Renewal |
| CLIC/Old Republic 50%/Upland Specialty 50%                                 | Option #3: MOC – Excess Liability Quota Share<br>\$10,000,000 xs<br>\$12,000,000                                                                                        | Quoted                                                                                                                                   | N/A                      | \$498,673                |
| CLIC/Everest Insurance Company                                             | Option #1: \$5,000,000 xs<br>\$27,000,000                                                                                                                               | Verbal Indication                                                                                                                        | \$174,855                | \$190,000                |
| CLIC/Everest Insurance Company (50%)/Genesis Reinsurance Corporation (50%) | Option #2: \$10,000,000 xs<br>\$22,000,000                                                                                                                              | Quoted                                                                                                                                   | N/A                      | \$430,000                |
| CLIC/Great American Insurance Company                                      | Option #1: MOC – Excess Liability<br>\$5,000,000 xs<br>\$32,000,000                                                                                                     | Quoted                                                                                                                                   | \$174,297                | \$193,000                |
| Palomar Excess and Surplus Insurance Company/ACE                           | Option #1: Cyber Liability/ Identity Theft – \$1M Primary Per Member (187 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols | Quoted                                                                                                                                   | \$3,011,737              | \$2,879,600              |
| ACE Westchester Insurance Company                                          | Option #1: Cyber Liability/ Identity Theft – \$1M xs \$1M Per Member (187 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols | Declined – Not Competitive with Cowbell \$1M xs \$1M pricing: instead provided capacity for members purchasing optional/additional limit | \$2,521,534              | N/A                      |
| Palomar Excess and Surplus Insurance Company                               | Option #2: Cyber Liability/ Identity Theft – \$1M xs \$1M Per Member (186 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols | Quoted                                                                                                                                   | N/A                      | \$1,549,450              |
| ACE Westchester Insurance Company                                          | Option #2: Cyber Liability/ Identity Theft – \$2MM Per Member (3 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols          | Quoted: 3 Large CLIC Districts: Naperville #203, CUSD #300 and Rockford #205                                                             | \$274,046                | \$274,363                |

| Insurance Carrier                                                     | Coverages                                                                                                                                                                                                    | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote | Results                                                                                                            |                                                                                                                                              |
|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                       |                                                                                                                                                                                                              |                                                                                              | 2022-2023 Annual Renewal                                                                                           | 2023-2024 Annual Renewal                                                                                                                     |
| Ironshore Specialty Insurance Company                                 | Option #1: Pollution Liability – As Expiring \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$35,000 Deductible \$65,000,000 Pool Aggregate \$2,000,000 Mold Sublimit \$100,000 Mold Deductible | Quoted                                                                                       | \$384,060<br>Includes Taxes                                                                                        | \$451,404<br>Includes Taxes                                                                                                                  |
| Ironshore Specialty Insurance Company                                 | Option #2: Pollution Liability - Reduce Mold Limit to \$1M                                                                                                                                                   | Quoted                                                                                       | \$352,574<br>Includes Taxes                                                                                        | Premium Credit = \$41,156<br>Includes Taxes                                                                                                  |
| Beazley Insurance Company / Chubb Group/Harford                       | Other Environmental Insurers are currently unable to compete with CLIC's coverage terms, limits, pricing and deductibles                                                                                     | N/A                                                                                          | N/A                                                                                                                | N/A                                                                                                                                          |
| Gerber Life Insurance Company (Special Markets Insurance Consultants) | Option #1: Student Accident Mandatory – As Expiring – \$25,000 Limit                                                                                                                                         | Quoted                                                                                       | \$2,366,374<br>Rates Contingent on purchase of Gerber Life Catastrophic coverage Year 2 of a 2-Year Rate Guarantee | \$2,147,246<br>Rates Contingent on purchase of Gerber Life Catastrophic coverage Year 1 of a 2-Year Rate Guarantee                           |
| Hartford Insurance Company (Special Markets Insurance Consultants)    | Option #2: Student Accident Mandatory – As Expiring – \$25,000 Limit                                                                                                                                         | Quoted                                                                                       | N/A                                                                                                                | \$2,361,943<br>Rates Contingent on purchase of Hartford Catastrophic coverage                                                                |
| US Fire Insurance Company (Special Markets Insurance Consultants)     | Option #3: Student Accident Mandatory – As Expiring – \$25,000 Limit                                                                                                                                         | Quoted                                                                                       | N/A                                                                                                                | \$2,117,493<br>Rates Contingent on purchase of US Fire Catastrophic coverage<br>2 Year Rate Guarantee based on Loss Ratio at Policy Mid-Term |
| Guarantee Trust Life Insurance Company (First Agency)                 | Option #4: Student Accident Mandatory – As Expiring – \$25,000 Limit                                                                                                                                         | Quoted                                                                                       | N/A                                                                                                                | \$2,075,054<br>Rates Contingent on purchase of GTL Catastrophic coverage Year 1 of a 2-Year Rate Guarantee                                   |
| Zurich Insurance Company (Special Markets Insurance Consultants)      | Option #5: Student Accident Mandatory – As Expiring – \$25,000 Limit                                                                                                                                         | Declined – Couldn't Compete with Current Premiums, Terms & Conditions                        | N/A                                                                                                                | N/A                                                                                                                                          |



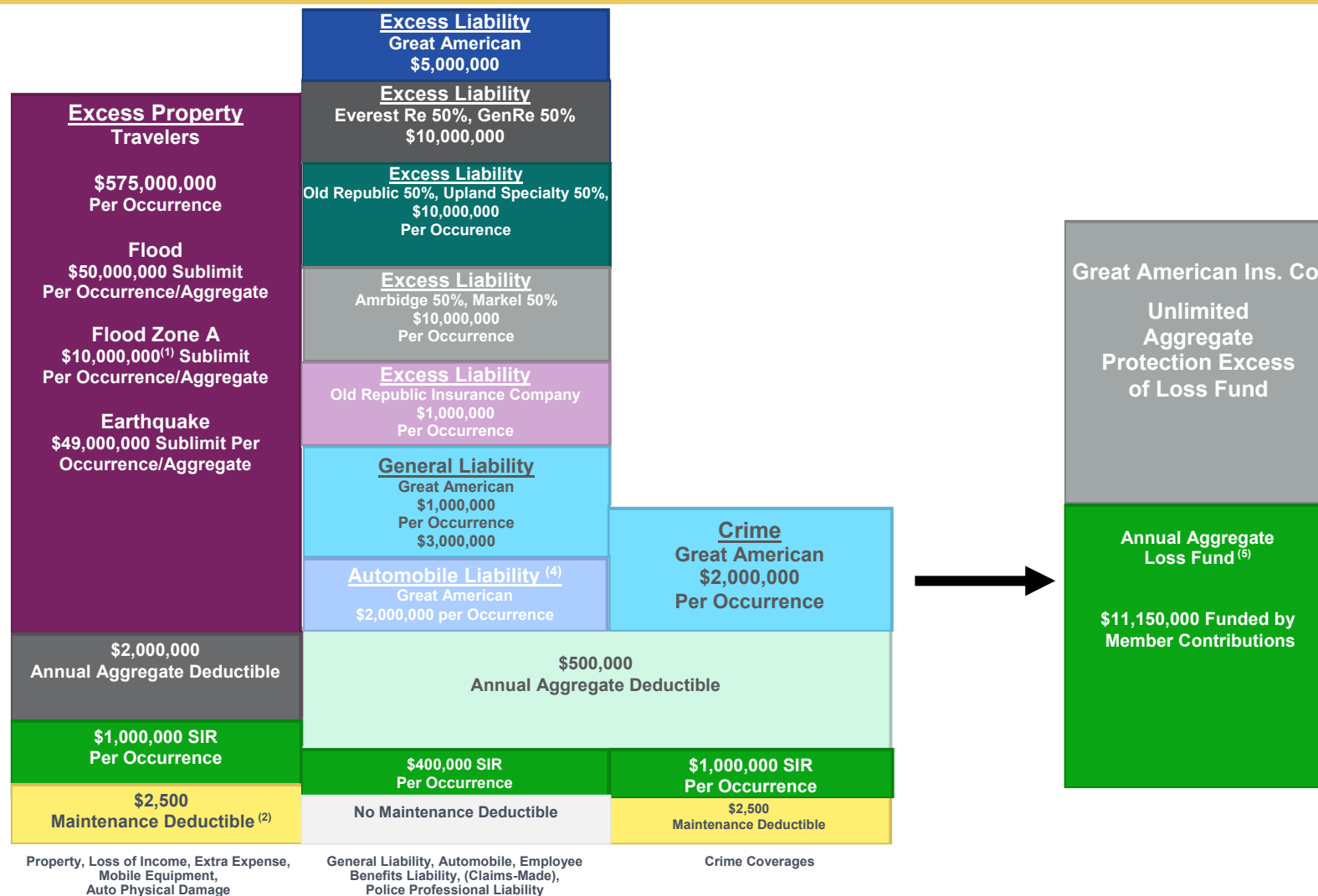
| Insurance Carrier                                                     | Coverages                                                                                                                                                                                                                                                            | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote | Results                                            |                                                    |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
|                                                                       |                                                                                                                                                                                                                                                                      |                                                                                              | 2022-2023 Annual Renewal                           | 2023-2024 Annual Renewal                           |
| Gerber Life Insurance Company (Special Markets Insurance Consultants) | Option #1: Student Accident Catastrophic – Enhanced – \$6,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational | Not Quoted – Carrier was able to enhance provided coverage limits at flat rate               | \$494,107<br><br>Year 2 of a 2-Year Rate Guarantee | N/A                                                |
| Gerber Life Insurance Company (Special Markets Insurance Consultants) | Option #2: Student Accident Catastrophic – Enhanced – \$7,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational | Quoted                                                                                       | N/A                                                | \$493,299<br><br>Year 1 of a 2-Year Rate Guarantee |
| Hartford Insurance Company (Special Markets Insurance Consultants)    | Option #3: Student Accident Catastrophic – Carrier Unable to Provide Enhanced Benefits                                                                                                                                                                               | Quoted                                                                                       | N/A                                                | \$493,299                                          |
| US Fire Insurance Company (Special Markets Insurance Consultants)     | Option #4: Student Accident Catastrophic – Enhanced – \$6,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational | Quoted                                                                                       | N/A                                                | \$493,299                                          |
| Guarantee Trust Life Insurance Company (First Agency)                 | Option #5: Student Accident Catastrophic – Enhanced – \$6,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational | Quoted                                                                                       | N/A                                                | \$443,969<br><br>Year 1 of a 2-Year Rate Guarantee |

| Insurance Carrier                                                | Coverages                                                                                                                                                                                                                                                            | <u>Carrier Position</u><br>• Quoted<br>• Declined & Reason<br>• Indication<br>• Verbal Quote | Results                                                                     |                                                                             |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|
|                                                                  |                                                                                                                                                                                                                                                                      |                                                                                              | 2022-2023 Annual Renewal                                                    | 2023-2024 Annual Renewal                                                    |
| Guarantee Trust Life Insurance Company (First Agency)            | Option #6: Student Accident Catastrophic – Enhanced – \$7,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational | Quoted                                                                                       | N/A                                                                         | \$483,433<br><br>Year 1 of a 2-Year Rate Guarantee                          |
| Zurich Insurance Company (Special Markets Insurance Consultants) | Option #7: Student Accident Catastrophic – Enhanced –                                                                                                                                                                                                                | Declined – Couldn't Compete with Current Premiums, Terms & Conditions                        |                                                                             |                                                                             |
| <b>Underwriters at Lloyd's London</b>                            | <b>Gallagher Crisis Protect (GCP)</b>                                                                                                                                                                                                                                | <b>Quoted</b>                                                                                | <b>\$324,441</b><br><b>\$1,755 Per District</b><br><b>Includes SL Taxes</b> | <b>\$324,441</b><br><b>\$1,931 Per District</b><br><b>Includes SL Taxes</b> |

**Bold = Recommended**

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

# 2023-2024 Collective Liability Insurance Cooperative – MOC Program Structure – 190 Members



(1) Flood subject to those properties in Flood Zone "A" purchasing a Flood Policy through the National Flood Insurance Program. SIR for Flood is \$1,000,000 per occurrence.

(2) A \$75,000 Water Maintenance Deductible applies to two members on file with carrier.

(3) Sexual Abuse limits on the Excess Liability coverage are \$36,000,000 per member.

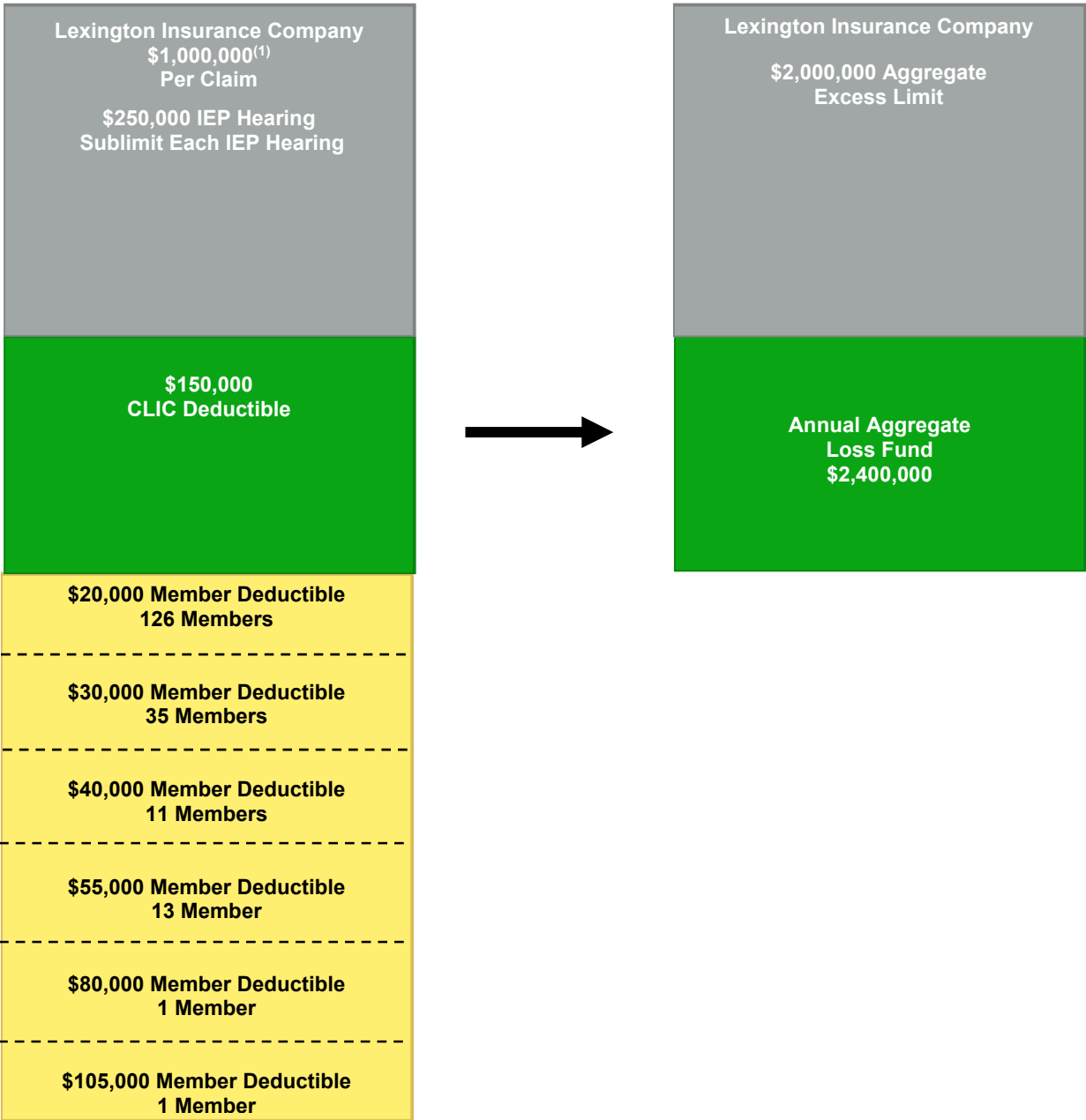
(4) Illinois State Law requires \$2,000,000 Automobile Liability (buses) with primary carrier effective July 1, 2013.

(5) Travelers Property claims erode the Great American Loss Fund.

(6) Will be eroded by any losses in excess of CLIC's \$1MM SIR. If \$1.8MM in losses above CLIC's SIR are incurred the AAD will disappear with Travelers covering losses above the \$1MM SIR from there forward.

# Primary School Board Legal Liability

Collective Liability Insurance Cooperative  
2023-2024  
190 Members



(1) Excess School Board Legal Liability – Follow Form is provided under the excess liability policies for a total of \$36,000,000 of Excess Liability

# CLIC First Dollar Policies

## Recommended Program Structure 2023-2024

|                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b><u>Chubb</u></b></p> <p><b>\$250,000,000<br/>Per Occurrence<br/>Limit <sup>(1)</sup></b></p> <p><b>\$5,000 Maintenance<br/>Deductible</b></p> <p><b>\$10,000 Deductible<br/>Co-Generator Plants<br/>on File with Carrier</b></p> | <p><b><u>Ironshore Specialty<br/>Insurance Company</u></b></p> <p><b>\$2,000,000 Each<br/>Member</b></p> <p><b>\$65,000,000 Pool<br/>Aggregate</b></p> <p><b>\$2,000,000<br/>Mold and Legionella</b></p> <p><b>\$35,000 Maintenance<br/>Deductible <sup>(2)</sup></b></p> <p><b>\$100,000 Mold<br/>Deductible</b></p> | <p><b><u>Cowbell/ACE Westchester</u></b></p> <p><b>Privacy Liability<br/>(including Employee<br/>Privacy) Insurance<br/>\$2,000,000 Per Member <sup>(5)</sup></b></p> <p><b>Privacy Regulatory<br/>Claims<br/>\$2,000,000 Per Member</b></p> <p><b>Security Breach<br/>Response<br/>\$2,000,000 Per Member</b></p> <p><b>Security Breach Liability<br/>\$2,000,000 Per Member</b></p> <p><b>Multimedia Liability<br/>\$2,000,000 Per Member</b></p> <p><b>Cyber Extortion <sup>(5)</sup><br/>\$2,000,000</b></p> <p><b>Various Maintenance<br/>Deductibles Apply</b></p> | <p><b><u>Gerber Life Insurance<br/>Company</u></b></p> <p><b>\$7,000,000 <sup>(3)</sup><br/>Catastrophic Limit</b></p> <p><b><u>Gerber Life Insurance<br/>Company</u></b></p> <p><b>\$25,000 <sup>(4)</sup><br/>Mandatory Limit</b></p> <p><b>No Deductible</b></p> | <p><b><u>Lloyd's of London<br/>and AIG</u></b></p> <p><b>\$1,000,000 Per Event</b></p> <p><b>\$25,000,000 Pool<br/>Coverage Aggregate</b></p> <p><b>\$10,000 Per Event <sup>(2)</sup></b></p> |
| Boiler & Machinery                                                                                                                                                                                                                     | Pollution Liability                                                                                                                                                                                                                                                                                                   | Cyber Liability and<br>Identity Theft                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Student Accident<br>(Includes Athletics)                                                                                                                                                                                                                            | Crisis Protect                                                                                                                                                                                |

(1) Various sublimits apply.

(2) Depends on type of claim.

(3) Illinois State Law requires \$3,000,000 Catastrophic Student Accident limit for grades 9-12 – Effective 7/1/2013.

(4) Coverage is excess of parent's primary health insurance if applicable.

(5) Sublimits apply for certain members with inadequate cyber security protocols.

# Program Details

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

**Carrier:** CLIC / Great American Insurance Company – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

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

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

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

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

\*\* Package Annual Aggregate Deductible is also eroded by claims covered under the Crime MOC

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

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

## ATTORNEYS:

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

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

## STATEMENT OF DEFENSE COSTS:

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

## EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

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

## ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

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



## AUTO FORMS (CLIC AUTO MOC)

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

## PREMIUM TERMS:

- ◆ 80% Minimum Earned Premium

## CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ Same as expiring unless otherwise noted

## CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

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

- **“Occurrence”** means an accident, including continuous or repeated exposure to substantially the same general harmful conditions.

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

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

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

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

- a. Within thirty (30) days after the close of each calendar month, CLIC shall deliver to Great American on forms acceptable to Great American the following information regarding CLIC’s loss(es) and “Allocated Loss Adjustment Expense” subject to reinsurance under this Agreement: “Serious Injuries” and identification of and detail regarding any loss involving “Serious Injuries.
- b. The term “Serious Injury(ies)” means claims or suits involving the following:
  1. spinal cord injury, paraplegia or quadriplegia;
  2. amputations;
  3. brain damage;
  4. vision impairment;
  5. hearing impairment;
  6. burn – involving over ten percent (10%) of body with third degree or thirty percent (30%) of body with second degree;
  7. multiple fractures – involving more than one member or nonunion;
  8. fracture of both heel bones (fractured bilateral os calcis);
  9. nerve damage causing paralysis and loss of sensation in arm and hand (brachial plexus nerve damage);
  10. massive internal injuries affecting body organs;

11. injury to nerves at base of spinal canal (Cauda Equina) or any other back injury;
12. injury resulting in incontinence of bowel and/or bladder;
13. fatalities;
14. "Sexual Misconduct"
15. the naming of CLIC, the TPA, Great American, an agent of Great American or the reinsurance intermediary;
16. punitive damages, bad faith or extra contractual liabilities against: CLIC, the TPA or Great American,
17. coverage questions including those arising from tenders of defense and indemnity from parties claiming additional insured rights under a Policy;
18. pollution exposure;
19. class action;
20. uninsured motorists and underinsured motorist claims;
21. allegations of continuous exposure causing bodily injury or property damage;
22. harassment (whether sexual or otherwise actionable);
23. bullying;
24. asbestos;
25. silica;
26. welding rods;
27. toxic waste;
28. reflex Sympathetic Dystrophy;
29. property losses involving an arson defense;
30. any other type of claim or set of circumstances that Great American shall direct.
31. CLIC shall advise Great American promptly of all claims and any subsequent developments pertaining thereto of any claim or loss reserved at fifty percent (50%) or more of the Self-Insured Retention under this Agreement.

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

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

- a. You must see to it that we are notified as soon as practicable of an act, error or omission which may result in a "claim." To the extent possible, notice should include:
  1. What the act, error or omission was and when it occurred; and
  2. The names and addresses of anyone who may suffer damages as a result of the act, error or omission.
- b. If a "claim" is made or "suit" is brought against any Member, you must:
  1. Immediately record the specifics of the "claim" or "suit" and the date received; and
  2. Notify us as soon as practicable.

You must see to it that we receive written notice of the "claim" or "suit" as soon as practicable.
- c. You and any other involved Member must:
  1. Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the "claim" or "suit,"
  2. Authorize us to obtain records and other information;
  3. Cooperate with us in the investigation or settlement of the "claim" or defense against the "suit," and

4. Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Member because of an act, error or omission to which this coverage may also apply.
- d. No Member will, except at that Member's own cost, voluntarily make a payment, assume any obligation or incur any expense without our consent.

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

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

- a. On a quarterly basis, you must provide us with a written summary (loss run) of all "occurrence," claims or "suits" which have or may result in payments within the "Self-Insured Retention." This written summary must show:
  1. The date of the "occurrence"; and
  2. The name(s) of the injured person(s) or identification of the damaged property; and
  3. A description of the injury or damage; and
  4. The amount paid or reserved, including supplementary payments, resulting from the "occurrence," claim or "suit."
- b. The Member shall give prompt notice to us if an injury of the following type occurs and provide written notice to us within ten (10) days thereafter:
  1. Gross indemnity and expense reserve equal to or exceeding 50% of the "Self-Insured Retention";
  2. A fatality;
  3. Spinal cord injuries or other nerve damage resulting in paralysis;
  4. Brain or brain stem injury;
  5. Amputation of extremity or a crushing injury without amputation that renders extremity useless;
  6. 2nd and 3rd degree burns covering 25%, or more, of the body or involving hands or facial disfigurement;
  7. Permanent impairment of vision by 50%;
  8. Permanent impairment of hearing by 50%;
  9. Back injuries requiring surgical correction or with disability of one year or more;
  10. Any claim that is going to trial;
  11. Acquired Immune Deficiency Syndrome (AIDS) or infection by Human Immunodeficiency Virus (HIV);
  12. Permanent disfigurement
  13. Class action claims;
  14. Claims alleging civil rights violations under state or federal law;
  15. Claims involving employment-related allegations;
  16. Reopening of any case in which further award might involve indemnity by us.
- c. You and any other involved Member must:
  1. Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the claim or "suit";
  2. Authorize us to obtain records and other information;
  3. Cooperate with us in the investigation or settlement of the claim or defense against the "suit";

4. Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Member because of injury or damage to which this coverage may also apply;
  5. Consent to being examined and questioned by our representative, under oath if necessary;
  6. Upon our request attend hearings, depositions and trials; and
  7. Secure and give evidence to us, and obtain the attendance of witnesses.
- d. No Member will, except that Member's own cost, voluntarily make a payment, assume any Obligation, or incur any expense, other than for first-aid, in excess of the "Self-Insured Retention" without our prior, written consent.

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

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

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

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

- ◆ You must see to it that we are notified as soon as possible of an “occurrence” or an offense which may result in a claim. To the extent possible, notice should include:
  - How, when, and where “occurrence” or offense took place
  - The names and addresses of any injured person and witnesses
  - The nature and location of any injury or “damage” arising out of the “occurrence” or offense
- ◆ If a claim is made or “suit” is brought against any insured, you must:
  - Immediately record the specifics of the claim or “suit” and date received
  - Immediately notify us in writing
- ◆ You and any other involved insured must:
  - Immediately send us copies of any demands, notices, summonses, or legal papers received in connection with the claim or “suit”
  - Authorize us to obtain records and other information
  - Cooperate with us in the investigation or settlement of the claim or defense against the “suit”
  - Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the insured because of injury or “damage” to which this insurance may also apply
- ◆ No insured will, except at that insured’s own cost, voluntarily make a payment, assume any obligation, or incur any expense, other than for first aid, without our consent

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

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

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

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

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

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

The Extended Reporting Period endorsement applicable to this coverage shall set forth the terms, not inconsistent with this Section, applicable to the Extended Reporting Period, including a provision to the effect that the coverage afforded for “claims” first received during such period is excess over any other valid and collectible coverage or insurance available under coverages or policies in force after the Extended Reporting Period starts
4. If the Extended Reporting Period is in effect, we will provide an extended reporting period aggregate limit of coverage described below, but only for claims first received and recorded during the Extended Reporting Period.

The extended reporting period aggregate limit of coverage will be equal to the dollar amount shown in the Schedule of this endorsement under Limits of Coverage.  
Paragraph D.1.b. of this endorsement will be amended accordingly. The Each Employee Limit shown in the Schedule will then continue to apply as set forth in Paragraph D.1.c.



## Commercial Automobile

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

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



# Description of Covered Auto Designation Symbols

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

**Coverage:** Crime

**Carrier:** CLIC / Great American Insurance Company – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

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

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

\*\* Annual Aggregate Deductible (AAD) is eroded by package (General Liability, Auto Liability, Sexual Misconduct, Law Enforcement Liability) claims.

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

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

## **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Employee Cancelled Under Prior Insurance
- ◆ Inventory Shortages
- ◆ Bonded Employee
- ◆ Treasurer or Tax Collector

## **ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO: CRIME FORMS**

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

## **PREMIUM TERMS:**

- ◆ 80% Minimum Earned Premium

## **CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:**

- ◆ Same as expiring unless otherwise noted

## **DUTIES IN THE EVENT OF LOSS (CLIC CRIME MOC)**

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

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

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

**Carrier:** CLIC / Travelers Indemnity Company – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage | Limit                        | Valuation Type                                                         | Underlying Limit                                                                     |
|----------|------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Property | \$575,000,000 Per Occurrence | Replacement Cost except for vehicles which are Actual Cash Value (ACV) | Excess of \$1,000,000 SIR & \$2,000,000 AAD Excess of \$2,500 Maintenance Deductible |

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

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

◆ Coverage Extensions: Includes all primary coverage extensions including: Buildings, Contents, Mobile Equipment, Accounts Receivable, Valuable Papers, Fine Arts, EDP Equipment including Media and Extra Expense, Business Interruption, Extra Expenses, Builders Risk, Vehicle Values, and Miscellaneous Property (includes Auto Physical Damage), **all as per schedule on file with the Travelers dated 4/1/2023**

### ◆ Annual Aggregate Deductible:

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

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

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

The \$2,000,000 Annual Aggregate deductible, shown above, will be adjusted semi-annually for any increases in the total insured values that equates to 5% or more of the \$32,759,208,504 inception values. This adjustment when applicable will be by an amount proportional to the increased values.

## PROPERTY COVERED:

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

## PLEASE NOTE THE FOLLOWING SUBLIMITS AND CONDITIONS:

- ◆ Total insured values: \$32,759,208,504 (190 members) as per Schedule of Values dated 4/1/2023 on file with carrier
- ◆ Flood: \$50,000,000 aggregate in any one policy year (\$10,000,000 Flood Zone A)

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

### **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

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

### **VACANT LOCATIONS EXCLUSION:**

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

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

## ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

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

## VEHICLE DAMAGE COVERAGE FORM:

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

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

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

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

## PREMIUM TERMS:

- ◆ Minimum Annual Premium: 100%

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

- ◆ The Company and the Reinsurer have agreed on the Company's policy forms and endorsements in respect to the policies covered hereunder. The Company shall advise the Reinsurer in writing of any change in such policy forms and endorsements and the Reinsurer shall review and approve any such changes in writing prior to their implementation.
- ◆ Special Acceptance: Business not within the terms of this Certificate may be submitted in writing to the Reinsurer for special acceptance hereunder and, if accepted by the Reinsurer, shall be subject to all of the terms of this Certificate except as modified by the special acceptance.
- ◆ All new members must be submitted for approval prior to quoting. This review is to insure that the new members are consistent with the current book of business. The Reinsurer will endeavor to provide its review and approval within 72 hours of receipt of required information including schedule with full address, COPE information and 5 years of loss history.
- ◆ The Certificate is subject to the Company's compliance with the reasonable engineering recommendations.
- ◆ This Certificate is subject to 90 days' notice of cancellation except 10 days for nonpayment.
- ◆ The Company Retention in any one occurrence as specified in Section 9, above may be eroded by Auto Physical Damage – Over the Road losses as covered under the Company's original policies, however, the Reinsurance Limits as specified in Section 10, above shall not be eroded by such losses as this Certificate does not provide coverage for Auto Physical Damage – Over the Road.
- ◆ This quote is subject to final approval of the Property Coverage Document.
- ◆ Subject to the review of an updated loss history at the time of binding. If there is a material adverse development in the loss history (defined as new losses reserved to Travelers in excess of \$500,000) which could change the underwriting evaluation of the risk, we retain the right to amend our quotation.
- ◆ Annual Aggregate Deductible – As described above.

## **CLAIMS AND SETTLEMENTS:**

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

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

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

1. The Member must see that the following are done in the event of loss of or damage:
  - a. Notify the police if a law may have been broken.
  - b. Give the Coverage Provider prompt notice of the loss or damage. Include a description of the property involved.



- c. As soon as possible, give the Coverage Provider a description of how, when, and where the loss or damage occurred.
  - d. Promptly make claim in writing against any other party, which had custody of the Covered Property at the time of loss.
  - e. Take all reasonable steps to protect the Covered Property from further damage, and keep a record of expenses necessary to protect the Covered Property, for consideration in the settlement of the claim. This will not increase the Limit of Coverage. However, the Coverage Provider will not pay for any subsequent loss or damage resulting from a cause of loss that is not a Covered Cause of Loss. Also, if feasible, set the damaged property aside and in the best possible order for examination.
  - f. At the request of the Coverage Provider, give the Coverage Provider complete inventories of the damaged and undamaged property. Include quantities, costs, values and amount of loss claimed.
  - g. As often as may be reasonably required, permit the Coverage Provider to inspect the property and records proving the loss or damage and examine the Member's books and records.  
Also permit the Coverage Provider to take samples of damaged and undamaged property for inspection, testing and analysis and permit the Coverage Provider to make copies from the Member's books and records.
  - h. Send the Coverage Provider a signed, sworn proof of loss containing the information that the Coverage Provider requests to investigate the claim. The Member must do this within 60 days after the Coverage Provider's request. The Coverage Provider will supply the Member with the necessary forms.
  - i. Cooperate with the Coverage Provider in the investigation or settlement of the claim.
  - j. The Member must also permit the Coverage Provider to inspect the Covered Vehicles and records proving the loss before the repair or disposition of the Covered Vehicles.
2. The Coverage Provider may examine any Member under oath, while not in the presence of any other Member and at

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

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



Coverage: Boiler and Machinery  
Carrier: Federal Insurance Company (Chubb)  
Policy Period: 7/1/2023 to 7/1/2024

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

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

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

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

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

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

**\$250,000 Blanket Limit of Insurance**

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

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

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

## CONSIDER THE FOLLOWING ADVANTAGES OF CHUBB EQUIPMENT BREAKDOWN DEFENDER:

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

## ADDITIONAL CHUBB SERVICES

- ◆ Chubb Risk Engineering Services in 2023-2024 will again focus on Jurisdictional Boiler/Pressure Vessel Inspections, Electrical Infrared Inspections and Training Seminars in order to target leading loss sources associated with Boilers, Air Conditioning/Refrigeration and Electrical systems exposures.
  - Jurisdictional Boiler and Pressure Vessel Inspections to comply with Illinois Rule
  - Boiler and Pressure Vessel Violation and recommendation follow up as necessary
  - Chubb will make available a webinar on boiler and machinery risk engineering related topics
  - Chubb will provide one off site training session on boiler and machinery related risk engineering topics
  - Chubb will offer 20 days of discounted infrared electrical inspection program. This program will allow you to work with Chubb's qualified Thermographers to identify locations CLIC members would like to scan for a flat discounted day rate of \$1,000/inspection day.
    - An inspection day is up to 8 hours of total time with no more than five hours of scanning time which may include more than one building on the same day
    - CLIC member must provide the qualified workers to open and close the electrical panels and assist the thermographer who will only scan the equipment that you identify
    - Chubb will provide a written report of the equipment inspected, any defects identified and indications that require your attention
    - These services will be contracted and billed by the Chubb subsidiary company ESIS and you will be required to execute the contract before work can begin
    - Chubb Insurance hopes to sustain and improve our risk management relationship with Collective Liability Insurance Cooperative by continuing to work collectively toward the goal of risk improvement through sound Risk Engineering services.

## AUDITABLE EXPOSURES AND AUDIT FREQUENCY, IF APPLICABLE:

- ◆ As per Schedule of Values dated **4/1/2023** on file with carrier
- ◆ This is a non-auditable policy
- ◆ Boiler Values – \$31,892,145,965

- ◆ Five (5) Members own no Property and have no Boiler Exposure: DuPage ROE, Exceptional Learners Collaborative, Leyden Area Special Ed Coop, Northwestern Illinois Association, West Central Illinois Special Ed Coop

### **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

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

### **ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:**

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

### **PREMIUM TERMS:**

- ◆ No Minimum Premium

### **CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:**

- ◆ Same as expiring unless otherwise noted

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

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

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

- ◆ If you intend to continue your business you must resume all of part of your operations as quickly as possible.
  - ◆ File with us, or with our authorized representative, sworn proof of loss within 90 days after the date of loss or damage.
  - ◆ Cooperate with us in the investigation, settlement or handling of any claim.
  - ◆ Authorize us to obtain records or reports necessary for our investigation.
  - ◆ At our request, give us complete inventories of the damaged and undamaged property. Include qualities, costs, values and amount of loss or damage claimed.
  - ◆ As often as may be reasonably required, permit us to inspect the property and examine your books and records.
  - ◆ Permit us to take samples of the damaged and undamaged property for inspection, testing and analysis, and permit us to make copies of your books and records.
  - ◆ Permit us to examine any insured under oath, outside the presence of any other insured at such times as may be reasonably required, about any matter relating to this insurance or the claim, including an insured's books and records. In the event of an examination, an insured's answers must be signed.
- Failure of an agent or one of your employees, other than an officer, to notify us of any loss or damage that such agent or employee knows about will not affect the insurance afforded you by this policy.

**Coverage:** Primary School Board Legal Liability

**Carrier:** Lexington Insurance Company

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Claims-Made Coverage Document First Inception Date: 7/1/2001

Expanded Coverage First Inception Date: 7/1/2007

| Coverage                                         | Limit                                                                                                                                      | Retention/Deductible                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| School Board Legal Liability                     |                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                 |
| Policy Damages                                   | \$1,000,000 Each Loss and Aggregate for Each Policy Year Per Member District (Aggregate for Damages)<br>\$2,000,000 Aggregate Excess Limit | See Below<br><br>\$20,000 Member Deductible<br>126 Members Per Actuary<br><br>\$30,000 Member Deductible<br>35 Members Per Actuary<br><br>\$40,000 Member Deductible<br>11 Members Per Actuary<br><br>\$55,000 Member Deductible<br>13 Members Per Actuary<br><br>\$80,000 Member Deductible<br>1 Member per Actuary<br><br>\$105,000 Member Deductible<br>1 Member Per Actuary |
| Desegregation                                    | \$100,000 (Aggregate Per School District for Claim Expenses)                                                                               | See Above Member Deductible                                                                                                                                                                                                                                                                                                                                                     |
| Breach of Contract                               | \$100,000 (Aggregate Per School District for Claim Expenses)                                                                               | See Above Member Deductible                                                                                                                                                                                                                                                                                                                                                     |
| IEP Hearing                                      | \$250,000 (Aggregate Per School District for Claim Expenses)                                                                               | See Above Member Deductible                                                                                                                                                                                                                                                                                                                                                     |
| Breach of Fiduciary Duty – Employee Benefit Plan | \$25,000 (Aggregate Per School District for Claim Expenses)                                                                                | No Deductibles                                                                                                                                                                                                                                                                                                                                                                  |
| School Board Legal Liability Loss Fund           |                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                 |

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

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

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

### **NAMED INSURED:**

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

- ◆ School Entity
- ◆ Board of Education of School Entity

- ◆ An Official/Staff/Faculty
- ◆ Any officer, Trustee, Director, or Superintendent
- ◆ An Employee (Full or Part Time)
- ◆ A Volunteer
- ◆ A Student Teacher

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

## COVERED PERILS:

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

## TERRITORY:

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

## DEFINITIONS:

**Claim** means:

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

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



expenses; (9) fines or penalties; or (10) matters deemed uninsurable under the law pursuant to which this coverage document is construed.

**Damages** also means with respect to a covered judgment:

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

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

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

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

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

**IEP** means an individual education plan to address the special educational needs of a student with disabilities that is developed by the: (1) **School Entity**; and (2) parent(s) or guardian(s) of a student.

**IEP Hearing** means a due process hearing: (1) conducted by an impartial officer; (2) arranged at the request of a parent(s) or guardian(s); and regarding an **IEP**.

**Suit** means:

1. a civil proceeding for monetary, non-monetary or injunctive relief that is commenced by service of a complaint or similar pleading;
2. an arbitration proceeding in which **Damages** are alleged and to which a **Member** must submit or does submit with the **Coverage Provider's** prior written consent;
3. an **EEOC Proceeding**; or
4. an **IEP Hearing**.



In no event shall “**Suit**” include any labor or grievance proceeding which is subject to a collective bargaining agreement.

**Wrongful Act** means:

1. with respect to **Individual Members**, other than **Outside Entity Executives**; (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** by such **Members** in his or her respective capacities as such, or (ii) any matter claimed against such **Individual Member** solely by reason of his or her status as any of the capabilities listed in the Definition of **Individual Member** of the **School Entity**.
2. with respect to the **School Entity**, the Board of Education of the **School Entity**, or other governing board or body of the **Second Entity**, including the Board of Regents, Board of Trustees or Board of Directors, (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** by or on behalf of the **School Entity** or the Board of Education of the **School Entity**, or other governing board or body of the **School Entity** in the performance of duties, or (ii) any **Vicarious Liability**.
3. with respect to **Outside Entity Executives**, (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, or omission, in his or her capacity as such, or (ii) any matter claimed against such **Outside Entity Executives** solely by reason of his or her status as such.

Provided, however, that:

- 1 **Wrongful Acts** shall not mean and this coverage document shall not cover any actual or alleged breach of duty, neglect, error, or omission that results in: (a) a Failure of Security or (b) wrongful disclosure of **Private Information**; and
2. with respect to any **EEOC Proceeding**, **IEP Hearing** or arbitration made against a **Member** that has not progressed into a **Suit** as defined in paragraph 2.(mm)(1), **Wrongful Act** shall not mean any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** committed, omitted or occurring prior to the **Expanded Coverage Retroactive Date**.

## **NOTICE/CLAIM REPORTING PROVISIONS – SCHOOL BOARD LEGAL**

- (a) Notice hereunder shall be given in writing and mailed to the addressee at the address identified in Item 8 of the Declarations. Notice shall include and reference this coverage document number as indicated in the Declarations. The date of mailing shall constitute the date that such notice was given and proof of mailing shall be sufficient proof of notice.
- (b) For all coverage under this coverage document:
  - (1) before coverage will apply, notice in writing of a **Claim** made against a **Member** must be given to the **Coverage Provider** as soon as practicable either:
    - (a) during the **Coverage Document Period** or any applicable **Extended Reporting Period**; or
    - (b) within thirty (30) days after the end of the **Coverage Document Period**, as long as such **Claim** is reported no later than thirty (30) days after the **Claim** was first made against a **Member** provided that renewal or replacement coverage for the next succeeding coverage document period has been purchased from the **Coverage Provider** (the “**Post Coverage Document Reporting Period**”);
  - (2) if notice pursuant to Subparagraph 7(b)(1) above has been given to the **Coverage Provider**, then any **Claim** which is subsequently made against a **Member** and reported to the **Coverage Provider** alleging, arising out of, based upon or attributable to the facts alleged in the **Claim** for which such notice has been given, or alleging any **Wrongful Act** which is the same as or a **Related Wrongful**

**Act** to that alleged in the **Claim** of which such notice has been given, shall be considered related to the first **Claim** and made at the time such notice was given; and

- (3) if during the **Coverage Document Period** or during an applicable **Extended Reporting Period** a **Member** shall become aware of any circumstances which may reasonably be expected to give rise to a **Claim** being made against a **Member** for a **Wrongful Act** that occurs prior to the end of the **Coverage Document Period**, and, during the **Coverage Document Period** or any applicable **Extended Reporting Period** written notice is given to the **Coverage Provider** of (i) such circumstances, (ii) the **Wrongful Act** allegations that are anticipated, and (iii) the reasons for anticipating such a **Claim**, with full particulars as to dates, persons and entities involved, then any **Claim** that is subsequently made against a **Member** arising out of such **Wrongful Act**, or the same **Wrongful Act** or **Related Wrongful Acts**, shall be treated as a **Claim** made against such **Member** and reported to the **Coverage Provider** at the time such notice of circumstances was given.

## WHAT MEMBER MUST DO IN THE EVENT OF A CLAIM – SCHOOL BOARD LEGAL LIABILITY

- (a) In addition to providing notice as required in this coverage document, the **Member** must also:
  - (1) send the **Coverage Provider** copies of all demands, suit papers, other legal documents and invoices for **Claim Expenses** received by such **Member**, immediately;
  - (2) immediately record the specifics of any **Claim** and the date such **Member** first received such **Claim**;
  - (3) upon the **Coverage Provider's** request, furnish to the **Coverage Provider** any and all documentation within the possession of the **Member**; and
  - (4) give to the **Coverage Provider**, and to any counsel the **Coverage Provider** appoints or approves to represent a **Member** in connection with a **Claim**, full cooperation and such information as the **Coverage Provider** or the counsel may require, including, but not limited to, assisting the **Coverage Provider** or the counsel in: (i) any investigation of a **Claim**, or other matter relating to the coverage afforded under this coverage document (including submission to an examination by the Coverage Provider or the **Coverage Provider's** designee, under oath if required by the **Coverage Provider**); (ii) making settlements; (iii) enforcing any legal rights any **Member** or the **Coverage Provider** may have against any person or entity who may be liable to a **Member**; (iv) attending depositions, hearings and trials; (v) securing and giving evidence, and obtaining the attendance of witnesses; and (vi) any inspection or survey conducted by the **Coverage Provider**.

## LOSS DOES NOT INCLUDE:

- ◆ Punitive damages, exemplary damages or the multiplied portions of any damage award;
- ◆ Sanctions, fines or penalties;
- ◆ Liquidated damages as provided under a contract or statute;
- ◆ Return of taxes, assessments, penalties, fines and/or fees;
- ◆ Salaries and wages of any insured, or other official, Employee or member or officer of the Educational Entity, or any governmental body, in connection with the investigation and/or defense of claims;
- ◆ Matters uninsurable under the law or against public policy;
- ◆ Costs of investigation and defense of Claims, including attorneys' fees and expenses, costs of appeal bonds, and costs taxed against the insured where another entity or insurer is obligated to defense or reimburse the insured for such costs;
- ◆ Employment Benefits owed as a result of a written Employment Contract that is not the result of a collective bargaining agreement.

## ATTORNEYS:

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

### All Claims

- ◆ Engler, Callaway, Baasten & Sraga LLC
- ◆ Himes, Petrarca & Fester
- ◆ Kriha Boucek
- ◆ Franczek P.C.

### All Claims Except for Employment Practice cases

- ◆ Robbins, Schwartz, Nicholas, Lifton and Taylor

### Employment Practice Cases Only

- ◆ Clausen Miller PC

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Terrorism (TRIA) Coverage does not apply
- ◆ Defense in addition
- ◆ Administrative Hearings
- ◆ Breach of Contract
- ◆ Consultants and Independent Contractors
- ◆ Additional Insureds – Local Professional Development Committee
- ◆ Employment Practices Violation endorsement
- ◆ Outside Directorship Liability
- ◆ Nonmonetary Defense and Sublimit Endorsement
- ◆ Amend Exclusion 4 (removes Sexual Harassment Exclusion)

## STATEMENT OF DEFENSE COSTS:

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

## AUDITABLE EXPOSURES AND AUDIT FREQUENCY, IF APPLICABLE:

- ◆ Policy may be subject to audit – for New Members Added

## EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Any Claim or Loss Arising Out of any insured gaining profit, remuneration or advantage to which any insured was not entitled
- ◆ Any Claim or Loss Arising Out of any criminal, dishonest, malicious, fraudulent or knowingly wrongful act or omission
- ◆ Any Claim or Loss Arising Out of inverse condemnation
- ◆ Any Claim or Loss Arising Out of strikes, lock-outs, riots, civil commotion, war, whether or not declared, civil war, insurrection, rebellion, revolution, or terrorism
- ◆ Any Claim or Loss Arising Out of ERISA Act of 1974 including insureds activities as Trustee to ERISA Plan
- ◆ Any Claim or Loss Arising Out of breach of contract, whether oral, written, or implied except any Employment Contract
- ◆ Any Claim or Loss Arising Out of Pollution or Nuclear activity

## ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Schools Professional and Management Liability Coverage Document Declarations
- ◆ Schools Professional and Management Liability Coverage Form
- ◆ Amendatory Endorsement – Illinois
- ◆ Coverage Territory Endorsement
- ◆ Named School Entity Endorsement
- ◆ Additional Member Endorsement (For Related Entities)
- ◆ Additional Member Endorsement (For Parent/Teacher Organizations)
- ◆ Choice of Counsel Endorsement
- ◆ Retentions Endorsement

## PREMIUM TERMS:

- ◆ 25% Minimum Earned Premium

## CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ As Expiring

## CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

**Claim** means:

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

**Suit** means:

1. a civil proceeding for monetary, non-monetary or injunctive relief that is commenced by service of a complaint or similar pleading;
2. an arbitration proceeding in which **Damages** are alleged and to which a **Member** must submit or does submit with the **Coverage Provider's** prior written consent;
3. an **EEOC Proceeding**; or
4. an **IEP Hearing**.

In no event shall "Suit" include any labor or grievance proceeding which is subject to a collective bargaining agreement.

## EXTENDED REPORTING PERIOD CRITERIA:

- (a) Automatic Extended Reporting Period: If the **Coverage Provider** or the **Named School Entity** shall cancel or refuse to renew this coverage document the **Named School Entity** shall have the right to a period of sixty (60) days following the effective date of such cancellation or non-renewal (the "**Automatic Extended Reporting Period**") in which to give written notice to the **Coverage Provider** of any **Claim** made against the **Member** prior to the cancellation or non-renewal for any **Wrongful Act** committed before the end of the **Coverage Document Period**.
- (b) Optional Extended Reporting Period: If the **Coverage Provider** or the **Named School Entity** shall cancel or refuse to renew this coverage document, the **Named School Entity** shall have the right to a period of up to three (3) years following the effective date of such cancellation or nonrenewal (an "**Extended Reporting Period**"), upon payment of an additional contribution amount:
  - (1) for a one (1) year **Extended Reporting Period**, up to one hundred percent (100%) of the annualized coverage document contribution.
  - (2) for a two (2) year **Extended Reporting Period**, up to one hundred and fifty percent (150%) of the annualized coverage document contribution, or

- (3) for a three (3) year **Extended Reporting Period**, up to two hundred percent (200%) of the annualized coverage document contribution, in which to give written notice to the **Coverage Provider** of any **Claim** made against the **Member** during said **Extended Reporting Period** and solely with respect to a **Wrongful Act** committed prior to the end of the **Coverage Document Period** and otherwise covered by this coverage document. This right shall terminate, however, unless written notice of such election together with the additional contribution due is received by the **Coverage Provider** within thirty (30) days after the effective date of cancellation or non-- renewal. This clause and the rights contained herein shall not apply to any cancellation resulting from non-payment of contribution. If the **Named School Entity** exercises its right to purchase an **Extended Reporting Period**, that period incepts at the end of the **Coverage Document Period** and there shall be no **Automatic Extended Reporting Period**.

As used herein, the term "annualized coverage document contribution" means the contribution set forth in Item 5 of the Declarations plus any additional contribution charged in connection with any additional coverage added by endorsement.

- (c) The Automatic Extended Reporting Period and Optional Extended Reporting Period described above do not increase or reinstate the Limits of Liability.

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

**Carrier:** CLIC / Pennsylvania Manufacturers Association Ins Co (Old Republic) – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage                                          | Limit                                                                                                 | Underlying Limit                                                                                  |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Excess Liability                                  | See Below                                                                                             | See Below                                                                                         |
| General Liability and Employee Benefits Liability | \$1,000,000 Each Occurrence Limit Per Member<br>\$3,000,000 Annual Policy Aggregate Limit Per Member  | Excess of \$1,000,000 CLIC/Great American Package/Excess of \$500,000 AAD Excess of \$400,000 SIR |
| Automobile Liability                              | \$1,000,000 Each Accident Limit Per Member                                                            | Excess of \$2,000,000 CLIC/Great American Package/Excess of \$500,000 AAD Excess of \$400,000 SIR |
| Sexual Abuse and Molestation                      | \$1,000,000 Each Occurrence Limit Per Member<br>\$1,000,000 General Annual Aggregate Limit Per Member | Excess of \$1,000,000 CLIC/Great American Package/Excess of \$500,000 AAD Excess of \$400,000 SIR |
| Police Professional Liability                     | \$1,000,000 Each Occurrence Limit Per Member<br>\$3,000,000 Annual Policy Aggregate Limit Per Member  | Excess of \$1,000,000 CLIC/Great American Package/Excess of \$500,000 AAD Excess of \$400,000 SIR |
| School Board Legal Liability                      | \$1,000,000 Annual Aggregate Limit Per Member<br>\$1,000,000 Each Claim Per Member                    | Excess of \$1,000,000 Primary CLIC/Lexington School Board Legal Liability                         |
| Employers Liability                               | \$1,000,000 Per Occurrence                                                                            | Excess of \$2,000,000 Safety National Per Occurrence Excess of \$850,000 SIR                      |

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

### Underlying Insurance:

- ◆ General Liability – \$1,000,000 Each Occurrence Per Member
- ◆ General Liability – \$3,000,000 General Aggregate Per Member
- ◆ Automobile Liability – \$2,000,000 Per Occurrence Limit Per Member (Increased Per Illinois Statute, effective 1/1/2013)
- ◆ Sexual Abuse And Molestation – \$1,000,000 Each Occurrence Per Member
- ◆ Sexual Abuse And Molestation – \$1,000,000 General Aggregate Per Member
- ◆ Employee Benefits Liability – \$1,000,000 Each Occurrence Per Member
- ◆ Employee Benefits Liability – \$3,000,000 General Aggregate Per Member
- ◆ Employers Liability – \$2,000,000 Per Occurrence
- ◆ Police Professional Liability – \$1,000,000 Each Occurrence Per Member
- ◆ Police Professional Liability – \$3,000,000 General Aggregate Per Member
- ◆ School Board Legal Liability – \$1,000,000 Each Claim Per Member
- ◆ School Board Legal Liability – \$1,000,000 Annual Aggregate Per Member

### STATEMENT OF DEFENSE COSTS:

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

## **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Cross Suits Exclusion
- ◆ War Exclusion
- ◆ Expected or Intentional Acts of Exclusion, with an exception for corporal punishment, but not law enforcement
- ◆ Contractual Agreement Assumption of Liability Exclusion
- ◆ PI/AI Electronic Media Exclusion
- ◆ Lead Exclusion
- ◆ Silica Exclusion
- ◆ Electromagnetic Radiation Exclusion
- ◆ Mold Exclusion
- ◆ Condemnation/Inverse Condemnation Exclusion
- ◆ Exclusion for Wrongful Acts arising out of labor disputes or negotiations or protections contained within the National Labor Relations Act
- ◆ Exclusion for coverage – Individuals with Disabilities Act (IDEA)
- ◆ Uninsured/Underinsured Motorists
- ◆ Cannabis

## **LOSS NOTICES AND SETTLEMENTS – PENNSYLVANIA MANUFACTURER’S ASSOCIATION INS. CO. (OLD REPUBLIC): THE REINSURED IS RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT:**

- ◆ Exceed fifty percent (50%) of the Reinsurer’s retention,
- ◆ May result in a claim under the Reinsurance Contract.

## **THE REINSURED IS ALSO RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT INVOLVE:**

- ◆ Spinal cord damage, including injuries with paraplegia, quadriplegia, and full or partial paralysis,
- ◆ Brain or brain stem damage,
- ◆ Serious head injury including skull fracture,
- ◆ Serious burns, including burns to 25% or more of the body,
- ◆ Any amputation or loss of use of a major extremity or multiple minor extremities,
- ◆ Sexual abuse or harassment,
- ◆ Any suit filed as a class action, whether any such class action or class is certified,
- ◆ Fatalities,
- ◆ Sensory loss (including sight, hearing, smell, touch or taste),
- ◆ Major organ damage/injuries,
- ◆ Serious disfigurement or scarring,
- ◆ Extra Contractual Obligation or Excess of Policy Limits claims, if covered hereunder,
- ◆ Multiple fractures.



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

**Carrier:** CLIC / Certain Underwriters at Lloyd's London (Brit) 50%, Markel Global Reinsurance Company 50% – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage         | Limit                                            | Underlying Limit                                                                                                                                                                                                         |
|------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Excess Liability | \$10,000,000 Occurrence/<br>Aggregate Per Member | Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package<br>Excess of \$500,000 Annual Aggregate Deductible Excess of \$400,000 SIR |

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

### COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability
- ◆ Brit Crisis Management Coverage \$50,000 Per Incident/\$100,000 Annual Aggregate (see attached Endorsement)

### STATEMENT OF DEFENSE COSTS:

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

### EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ PFAS and Related Chemicals
- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ ERISA
- ◆ Real and Personal Property in Care, Custody, and Control
- ◆ Certain Computer-Related Losses Due to Dates or Times
- ◆ Uninsured/Underinsured Motorists
- ◆ Organic Pathogens



## **BRIT GLOBAL SPECIALTY USA – OUR FREE RISK MANAGEMENT SERVICES:**

Brit Global Specialty USA SIR Package clients receive access – at no cost – to the TEAM platform, a self-directed risk management LMS platform which purchased individually would cost approximately \$50,000 annually. The TEAM platform is a robust online resource offering:

- ◆ Unlimited training courses from a list of approximately 135 courses covering areas such as employment practices liability, fundamental of safety, leave-related laws, workplace risk management, human resources, and student related risks.
- ◆ Weekly training bulletins and articles about new and/or updated matters of interest.
- ◆ Comprehensive model handbook.
- ◆ Self-guided human resources assessment.
- ◆ Built-in management tools (LMS) to track and run reports on usage (e.g., completion of training).
- ◆ Customizability to: have your logo on the landing page...upload your own policies and procedures...determine the access levels for all users.
- ◆ Much, much more – all free of charge to you – just contact your retail producer or Brad Bohler to establish a secure username and password or visit [www.britisurance.com/team](http://www.britisurance.com/team) for additional information.

These services are an extension of Brit Global Specialty's partnership with our clients. We recognize the need for customized risk management tools, and we proudly provide the TEAM platform to you with our compliments to help you manage risk.

## **LOSS NOTICES AND SETTLEMENTS:**

The Reinsured is responsible for notifying the Reinsurer of all losses that:

- ◆ Exceed fifty percent (50%) of the Reinsured's retention,
- ◆ May result in a claim under the Reinsurance Contract.

## **THE REINSURED IS ALSO RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT INVOLVE:**

- ◆ Spinal cord damage, including injuries with paraplegia, quadriplegia, and full or partial paralysis,
- ◆ Brain or brain stem damage,
- ◆ Serious head injury including skull fracture,
- ◆ Serious burns, including burns to 25% or more of the body,
- ◆ Any amputation or loss of use of a major extremity or multiple minor extremities,
- ◆ Sexual abuse or harassment,
- ◆ Any suit filed as a class action, whether any such class action or class is certified,
- ◆ Fatalities,
- ◆ Sensory loss (including sight, hearing, smell, touch or taste),
- ◆ Major organ damage/injuries,
- ◆ Serious disfigurement or scarring,
- ◆ Extra Contractual Obligation or Excess of Policy Limits claims, if covered hereunder,

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

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

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage         | Limit                                                  | Underlying Limit                                                                                                                                                                                                                                                                                                                                     |
|------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Excess Liability | \$10,000,000<br>Occurrence/<br>Aggregate per<br>member | Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd's London (Ambridge) 50%, Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$500,000 Annual Aggregate Deductible/Excess of \$400,000 SIR |

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

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

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

### Underlying (Each Occurrence and in the Aggregate, as stated in the MOCs):

- ◆ General Liability: \$12,000,000
- ◆ Sexual Misconduct Liability: \$12,000,000
- ◆ Employee Benefits Liability: \$12,000,000
- ◆ Police Professional Liability: \$12,000,000
- ◆ Automobile Liability: \$13,000,000
- ◆ School Board Legal Liability: \$12,000,000
- ◆ Employers' Liability: \$13,850,000

## STATEMENT OF DEFENSE COSTS:

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

## **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, paraprofessional, other employee, or volunteer of the district
- ◆ ERISA
- ◆ Real and Personal Property in Care, Custody, and Control
- ◆ Certain Computer-Related Losses Due to Dates or Times
- ◆ Uninsured/Underinsured Motorists

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

**Carrier:** CLIC / Everest Insurance Company 50% Genesis Reinsurance Corporation 50% – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage         | Limit                                             | Underlying Limit                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Excess Liability | \$10,000,000 Each Occurrence/Aggregate Per Member | Excess of \$10,000,000 CLIC/Old Republic 50%, Genesis 50% – Quota Share<br>Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd's London 50%,<br>Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000<br>CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic)<br>Excess of \$1,000,000 CLIC/Great American Package Excess of \$500,000<br>Annual Aggregate Deductible/Excess of \$400,000 SIR |

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

### COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employment Practices Liability, Employers Liability, and Police Professional Liability

### STATEMENT OF DEFENSE COSTS:

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

### EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Absolute Seepage, Pollution, Asbestos and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, paraprofessional, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens

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

**Carrier:** CLIC / Great American Insurance Company – MOC

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage         | Limit                                            | Underlying Limit                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Excess Liability | \$5,000,000 Each Occurrence/Aggregate Per Member | Excess of \$10,000,000 Everest Insurance Company 50%, GenRe 50%- \$10,000,000 CLIC/Old Republic 50%, Upland Specialty 50% – Quota Share Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd's London 50%, Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$500,000 Annual Aggregate Deductible Excess of \$400,000 SIR |

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

### COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employment Practices Liability, Employers Liability, and Police Professional Liability

### STATEMENT OF DEFENSE COSTS:

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

### EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Absolute Seepage, Pollution, Asbestos and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, parapro, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens

**Coverage:** Site Pollution Incident Legal Liability

**Carrier:** Ironshore Specialty Insurance Co

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Claims-Made      Retroactive Date: None Listed on Policy

**Coverage Descriptions:**

- Coverage A: Third-Party Claims for Bodily Injury, Property Damage, and Remediation Expenses
- Coverage B: First-Party Remediation Expenses
- Coverage C: Emergency Response Expenses
- Coverage D: Business Interruption
- Coverage E: Disinfection Event Expenses

| Coverage | Deductible Each Incident | Each Incident Limit                          | Coverage Aggregate Limit                 | Policy Aggregate Limit | Mold Sublimit                       |
|----------|--------------------------|----------------------------------------------|------------------------------------------|------------------------|-------------------------------------|
| A, B, C  | \$35,000                 | \$2,000,000/\$2,000,000 Per Member Aggregate | \$65,000,000                             | \$65,000,000           | \$2,000,000<br>\$100,000 Deductible |
| D        | 10 Days                  | 90 Days' Business Interruption Limit         | \$10,000,000 Business Interruption Limit |                        |                                     |
| E        | \$35,000                 | \$500,000                                    | \$500,000                                |                        |                                     |

\* TRIA is excluded.

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ On-Site and Off-Site Cleanup of Pollution Conditions
- ◆ On-Site and Off-Site Third-Party Claims for Bodily Injury and Property Damage from Pollution Conditions
- ◆ Legal Defense Expense
- ◆ Claims from the disposal of waste at off-site locations
- ◆ Definition of Pollution includes mold, legionella, carbon monoxide, and lead in drinking water
- ◆ Punitive Damages
- ◆ Disinfection Event Expenses and Expenses
  - Disinfection Event means any case or series of cases of the MRSA virus or other communicable virus, bacteria, or disease that requires reporting of such case or series of cases to any local, state, or federal governmental or public health care oversight agency or entity. Disinfection Event does not include Pollution Incidents.
  - Disinfection Expenses means reasonable fees and costs incurred by the Insured to clean and disinfect a Covered Property after any Disinfection Event, provided that such fees and costs are incurred within thirty (30) days of discovery of the Disinfection Event. Discovery of Disinfection Event occurs when a Responsible Insured first becomes aware of the Disinfection Event.

## STATEMENT OF DEFENSE COSTS:

- ◆ Outside Policy Limit

- Limited \$100,000 dedicated limit

### **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS)
- ◆ Criminal Fines and Penalties
- ◆ Divested Property
- ◆ Underground Storage Tanks (if known they must be scheduled)
- ◆ Employer Liability/Self-Insured Workers' Compensation
- ◆ Insured's Internal Expenses
- ◆ Insured vs. Insured
- ◆ Intentional Non-Compliance
- ◆ Non-Disclosure
- ◆ Professional Services
- ◆ War
- ◆ Known Pollution Incidents
- ◆ COVID-19
- ◆ TRIA – if elect to purchase coverage, additional premium would be 3% of the Bound Premium

### **ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Separate Deductible for Mold Matter and Legionella Endorsement – \$2,000,000 Limit with \$100,000 Deductible
- ◆ Insured Definition Amendatory Endorsement
- ◆ Named Insured Endorsement
- ◆ Per School District Aggregate Limit Endorsement
- ◆ Terrorism Exclusion Endorsement
- ◆ Defense Costs – \$100,000 Outside the Limits Endorsement
- ◆ Known Pollution Incident Exclusion Endorsement
- ◆ Claim and Notice Reporting
- ◆ Acquired Properties Exclusion Amendatory Endorsement
- ◆ Conditions Amendatory Endorsement
- ◆ Asbestos, PCBS, and Lead-Based Paint Exclusions Amendatory Endorsement
- ◆ Extended Reporting Period Amendatory Endorsement

### **CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:**

- ◆ As Per Expiring

### **CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:**

- ◆ To pay on behalf of the Insured, Loss that the Insured becomes legally obligated to pay as a result of Claims for Bodily Injury, Property Damage or Remediation Expenses arising from a Pollution Incident, provided that the Claim is first made against the Insured and reported to the Company in writing during the Policy Period, or during the Extended Reporting Period if applicable
- ◆ Claim means a demand, notice, or assertion of a legal right alleging liability or responsibility on the part of the Insured.

#### **Loss means:**

- ◆ A monetary judgment, award or settlement of compensatory damages arising from Bodily Injury or Property Damage
- ◆ Punitive, exemplary, or multiplied damages, and civil fines, penalties, and assessments to the extent any of the foregoing is insurable under applicable law, arising from Bodily Injury or Property Damage
- ◆ Legal Costs

- ◆ Remediation Expenses
- ◆ Emergency Response Expenses
- ◆ Disinfection Expenses

## **EXTENDED REPORTING PERIOD CRITERIA:**

### **Automatic Extended Reporting Period**

- ◆ The Named Insured shall be entitled to an Automatic Extended Reporting Period for a period of ninety (90) days following the effective date of termination of this Policy for no additional premium. This Automatic Extended Reporting Period shall not apply where:
  - the Named Insured has purchased the Optional Extended Reporting Period available under paragraph B. below;
  - the policy is terminated for fraud or nonpayment of premium; or
  - the Insured has purchased other insurance to replace the insurance provided under this Policy.
- ◆ The Automatic Extended Reporting Period shall apply as follows:
  - A Claim first made against the Insured during the Policy Period and reported to the Company, in writing, during the ninety (90) days immediately following the effective date of such termination will be deemed to have been made on the last day of the Policy Period, provided that the Claim is otherwise covered under this Policy.
  - A Claim first made against the Insured and reported to the Company, in writing, during the ninety (90) days immediately following the effective date of such termination will be deemed to have been made on the last day of the Policy Period, provided such Claim arises from a Pollution Incident which commenced prior to such termination and is otherwise covered under his Policy.

### **Optional Extended Reporting Period**

- ◆ The Named Insured shall be entitled (except if this Policy is terminated for fraud or the nonpayment of premium) to purchase an Optional Extended Reporting Period upon termination of this Policy subject to the following terms and condition:
  - The Named Insured shall be entitled to purchase an Optional Extended Reporting Period of up to forty-eight (48) months beginning on the effective date of termination of this Policy for an additional premium of not more than 200% of the total Policy premium, provided that the Named Insured requests such Optional Extended Reporting Period in writing within thirty (30) days of the effective date of termination of this Policy;
  - Once the Named Insured has paid the additional premium, the Optional Extended Reporting Period may not be cancelled by the Company, and such premium shall be fully earned; and
  - The Optional Extended Reporting Period shall apply only to Claims first made against the Insured and reported to the Company during the Optional Extended Reporting Period, but only if such Claims arise from a Pollution Incident which commenced prior to termination of this Policy and are otherwise covered by this Policy.
- ◆ It is a condition precedent to the coverage provided in this Paragraph B. that the Named Insured pay any additional premium within thirty (30) days of such termination.
- ◆ Neither the Automatic Extended Reporting Period nor the Optional Extended Reporting Period shall modify, reinstate, or increase the limits of liability of this Policy, and any payment made during the Automatic Extended Reporting Period or the Optional Extended Reporting Period shall reduce the available limits of liability.

## **CLAIMS-MADE RENEWAL:**

As a condition precedent to any coverage provided by this Policy, the Insured must do each and all of the following:



- A. Without limiting the requirements in any insuring agreements in this Policy, in the event of any pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses, the Insured shall provide notice thereof as soon as practicable to the Company's address set forth in the Declarations or (as such address may hereinafter be modified by the Company in writing). In addition, the Insured shall provide notice as soon as practicable to the Company's address set forth in the Declarations (One State Street Plaza, 7th Floor, New York, NY 10004) of any events or circumstances that may reasonably be expected to give rise to a Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses. All such notice shall include detailed information pertaining to:
1. The appropriate person to contact regarding the Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses;
  2. The location of and a description of the Pollution Incident;
  3. A description of the Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses, as applicable;
  4. Any response actions taken by the Insured relating to the Claim or Pollution Incident; and
  5. Any other pertinent information in the Insured's possession or control concerning any actual or potential Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses.
- B. In the event that Emergency Response Expenses are incurred, the Insured must provide, in writing, all available information relating to such Emergency Response Expenses and the Pollution Incident giving rise thereto to the Company within fourteen (14) days of commencement of the Pollution Incident. Such information shall include all applicable information detailed in Paragraph A. of this Section.
- C. Without limiting the requirements in any insuring agreements in this Policy, the Insured shall provide notice as soon as practicable of any Claim, but, in any event, during the Policy Period, or Extended Reporting Period, if applicable. The Insured shall furnish all information requested by the Company, including, but not limited to, the following information as soon as practicable after the receipt by the Insured or the Insured's representative or agent:
1. Copies of any demands, notices, summonses, or legal papers received by the Insured;
  2. All correspondence between the Insured and any third party claimants;
  3. All reports, notes or other documents prepared by persons hired by the Insured to investigate the Claim;
  4. All expert reports, investigations and data collected by experts retained by the Insured whether or not the Insured intends to use the material for any purpose; and

All other information which the Company may require concerning the Claim whether or not the Insured deems such to be relevant to the Claim.

Ironshore Environmental Claims CSO  
28 Liberty Street, 5th Floor  
New York, NY 10005  
E-mail to: [Ironenviroclaims@ironshore.com](mailto:Ironenviroclaims@ironshore.com)  
Fax to: (646) 826-6601  
By phone via:  
24-Hour Claims Phone Number  
(888) 292-0249

(Failure to report any claim or incident to your current carrier's Claim Department prior to the expiration of your current policy may jeopardize any coverage that may be available under your expiring policy. Prior knowledge of any such claim or incident may exclude it from coverage under a subsequent policy.)

**Coverage:** Cyber Liability/Identity Theft

**Carrier:** ACE Westchester

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Claims-Made      Retroactive Date/Prior and Pending Litigations:  
Prior Unknown Acts – Network Security/Privacy Liability,  
Crisis Management & Notification, Privacy and Regulatory  
Prior Unknown Acts – Data Recovery, Data Extortion

| Coverage                              | Aggregate Limit | Retention                |
|---------------------------------------|-----------------|--------------------------|
| Cyber Incident Response Team          | \$3,000,000     | Various Retentions Apply |
| Business Interruption & Extra Expense |                 |                          |
| Digital Data Recovery                 |                 |                          |
| Network Extortion                     |                 |                          |
| Cyber Liability                       |                 |                          |
| Media Liability                       |                 |                          |
| Ransomware Encounter                  |                 |                          |

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

### **RANSOMWARE ENCOUNTER:**

Ransomware Encounter means a Cyber Incident involving malicious software which is designed to block access to a Computer System or Digital Data, or alter, corrupt, damage, manipulate, misappropriate, encrypt, delete, or destroy Digital Data, in order to extort a ransom payment from the Insured in exchange for restoring access to or decrypting such Computer System or Digital Data.

Further, Ransomware Encounter shall also include any credible threat, or series of credible threats, to release, divulge, disseminate, or use Protected Information, or confidential corporate information of an Insured, that has been exfiltrated as part of an event described in the paragraph immediately above.

### **STATEMENT OF DEFENSE COSTS:**

- ◆ Within Policy Limit (expenses erode policy limit)

### **INSURING AGREEMENT:**

- ◆ Pay on Behalf

## **EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Musical Work or Composition
- ◆ Prior Knowledge
- ◆ Any dishonest, fraudulent, criminal, malicious or intentional act, error or omission, or any intentional or knowing violation of the law by an Insured;
- ◆ Intellectual Property

## **ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:**

- ◆ Hardware or Equipment Replacement with Sublimit
- ◆ Preventative Shutdown
- ◆ Co-Insurance Contingent Business Interruption
- ◆ Cyber Crime
- ◆ Neglected Software Exploit Endorsement
- ◆ Ransomware Encounter Endorsement
- ◆ Widespread Event Endorsement
- ◆ Non-Panel Response Provider - \$100,000

## **PREMIUM TERMS:**

- ◆ Minimum Premium

## **CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:**

- ◆ Claim means any:
  1. written demand against any Insured for monetary damages or non-monetary or injunctive relief;
  2. civil proceeding against any Insured seeking monetary damages or non-monetary or injunctive relief, commenced by the service of a complaint or similar pleading;
  3. arbitration or mediation proceeding against any Insured seeking monetary damages or non-monetary or injunctive relief, commenced by the receipt of a written demand, or service of a complaint or similar pleading;
  4. criminal proceeding against an Insured commenced by: (a) an arrest, or (b) a return of an indictment, information or similar document;
  5. written request directed at an Insured to toll or waive a statute of limitations applicable to a Claim referenced in paragraphs 1-4 immediately above; or
  6. Regulatory Proceeding, including, where applicable, any appeal therefrom.

## **DUTIES IN THE EVENT OF CLAIM OR LOSS:**

A. Urgent crisis management assistance by the Cyber Incident Response Coach is available at the hotline number shown in the Declarations. Use of the services of the Cyber Incident Response Coach for a consultation DOES NOT constitute notice under this Policy of a Cyber Incident or Claim. In order to provide notice under this Policy, such notice must be given in accordance with and is subject to Subsections B-D of this Section VIII.

B. An Insured shall, as a condition precedent to such Insured's rights under this Policy, give to the Insurer written notice of any Incident or Claim as soon as practicable after any Control Group Member discovers such Incident or becomes aware of such Claim, but in no event later than:

1. if this Policy expires (or is otherwise terminated) without being renewed with the Insurer, ninety (90) days after the effective date of such expiration or termination; or
2. the expiration of the Extended Reporting Period, if applicable, provided that if the Insurer sends written notice to the Named Insured, stating that this Policy is being terminated for nonpayment of premium, an Insured shall give to the Insurer written notice of such Claim prior to the effective date of such termination.

C. If, during the Policy Period, any Control Group Member first becomes aware of any specific Incident which may reasonably give rise to a future Claim under this Policy, and written notice is given to the Insurer during the Policy Period, of the:

1. nature of the Incident;
2. identity of the Insureds allegedly involved;
3. circumstances by which the Insureds first became aware of the Incident;
4. identity of the actual or potential claimants;
5. foreseeable consequences of the Incident; and
6. nature of the potential Damages;

then any Claim which arises out of such Incident shall be deemed to have been first made at the time such written notice was received by the Insurer. The Insurer will not pay for Damages or Claims Expenses incurred prior to the time such Incident results in a Claim.

D. All notices under any provision of this Policy shall be given as follows:

1. Notice to the Insureds may be given to the Named Insured at the address shown in Item 1 of the Declarations.
2. Notice to the Insurer of any Incident or Claim shall be given to the Insurer at the physical address or email address shown in Item 9A of the Declarations.
3. All other notices to the Insurer under this Policy shall be given to the Insurer at the physical address shown in Item 9B of the Declarations.

Notice given as set out above shall be deemed to be received and effective upon actual receipt thereof by the addressee, or one day following the date such notice is sent, whichever is earlier. When any such notices are sent to a physical address, such notices shall be sent by prepaid express courier or certified mail properly addressed to the appropriate party.

## **EXTENDED PERIOD TO DISCOVER LOSS**

A. Solely with respect to Insuring Agreements A, E, and F, if the Insurer terminates or does not renew this Policy (other than for failure to pay a premium when due), or if the Named Insured terminates or does not renew this Policy and does not obtain replacement coverage as of the effective date of such termination or nonrenewal, the Named Insured shall have the right, upon payment of the additional premium of 100% premium for a 12 month extended period, subject to the terms specified in Subsections B-E directly below, to continuation of the coverage granted by this Policy for an Extended Reporting Period shown in Item 7B of the Declarations following the effective date of such termination or non-renewal.

B. Coverage for the Extended Reporting Period shall be only for Claims first made or Incidents first discovered during such Extended Reporting Period and arising from Incidents taking place prior to the effective date of such termination or non-renewal. This right to continue coverage shall lapse unless written notice of such election is given by the Named Insured to the Insurer, and the Insurer receives payment of the additional premium shown in Item 7A of the Declarations, within thirty (30) days following the effective date of termination or non-renewal.

C. The Extended Reporting Period is non-cancelable and the entire premium for the Extended Reporting Period shall be deemed fully earned and non-refundable upon payment.

D. The Extended Reporting Period shall not increase or reinstate any Limits of Insurance. The Limits of Insurance as shown in Item 3 and Item 4 of the Declarations shall apply to both the Policy Period and the Extended Reporting Period, combined.

E. A change in Policy terms, conditions, exclusions or premiums shall not be considered a non-renewal for purposes of triggering the rights to the Extended Reporting Period

**Coverage:** Blanket Student Accident Mandatory

**Carrier:** Gerber Life Insurance Company

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage                     | Limit    | Deductible                                                                                                         |
|------------------------------|----------|--------------------------------------------------------------------------------------------------------------------|
| Student Accident – Mandatory | \$25,000 | The Deductible is the greater of:<br>\$0.00 or<br>The amount paid or payable for the same Injury by any Other Plan |

\* TRIA does not apply.

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

### COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ This Policy covers the Insured only for Injury sustained while:
  - Participating in or attending any Regularly Scheduled Activity of the School. The activity must be supervised by a person authorized by the School.
  - Traveling directly (uninterruptedly) to and from a Regularly Scheduled Activity with other members as a group. The travel must be supervised by a person authorized by the School.
  - Traveling directly (uninterruptedly) to and from the Insured's Residence and the meeting place for the purpose of participating in the Regularly Scheduled Activity.
- ◆ Total maximum for all accident medical expense benefits: \$25,000
- ◆ Maximum Medical Exposure for Football Injuries: \$25,000
- ◆ Maximum Medical Expense for injuries involving motor vehicles: \$25,000/\$500,000 aggregate any one accident
- ◆ Accidental Death, Dismemberment, and Loss of Sight Benefit: \$20,000
  - Single Dismemberment \$5,000
  - Double Dismemberment \$10,000
- ◆ **First Covered Expenses must be Incurred within 60 days from the date of the Covered Accident**
- ◆ **Benefit Period: 2 years**
- ◆ Physical therapy limit on all nonsurgical claims: \$1,250 (If there is surgery, there are no limits on physical therapy post-surgical claims.)
- ◆ **Covered Activities**  
**School Coverage:** Policyholder Supervised and Sponsored Activities, including interscholastic football and all other sports, sponsored work study programs, sponsored, and supervised snowboarding and skateboarding. Overnight Supervised and Sponsored Sports and Activities and overnight field trips.
- ◆ **Four (4) districts have 0 students. They are counted under their applicable school districts.**
  - Exceptional Learners Collaborative
  - Leyden Area Special Area Cooperative
  - Northwestern Illinois Association
  - Special Education District of McHenry County (SEDOM)

### EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

**No Benefits are payable for Hospital and Professional Services for the following:**

- ◆ Injuries which are not caused by an Accident.
- ◆ Treatment for hernia, all types, regardless of cause, Osgood Schlatter's disease, or osteochondritis.

- ◆ Injury sustained as a result of operating, riding in or upon, or alighting from a two, three, or four-wheeled recreational motor vehicle or snowmobile.
- ◆ Aggravation, during a Regularly Scheduled Activity, or an Injury the Insured suffered before participating in that Regularly Scheduled Activity, unless the Company receives a written medical release from the Insured's Physician.
- ◆ Injury sustained as a result of practice or play in interscholastic tackle football and/or sports, unless the premium required under the Football and/or Sports Coverage provision has been paid (**CLIC purchases**).
- ◆ Any expense for which benefits are payable under a Catastrophic Accident Insurance Program of the State Interscholastic Activities Association.
- ◆ Treatment performed by a member of the Insured's Immediate Family or by a person retained by the School.
- ◆ Injury caused by war or acts of war; suicide or intentionally self-inflicted injury, while sane or insane; violating or attempting to violate the law; the taking part in any illegal occupation; fighting or brawling except in self-defense; being legally intoxicated or under the influence of alcohol as defined by the laws of the state in which the Injury occurs; or being under the influence of any drugs or narcotic unless administered by or on the advice of a Physician.
- ◆ Medical expenses for which the Insured is entitled to benefits under any (a) Self-Insured Workers' Compensation act; or (b) mandatory no-fault automobile insurance contract; or similar legislation.
- ◆ Expense incurred for treatment of temporomandibular joint dysfunction and associated myofascial pain.
- ◆ Expenses incurred for experimental or investigational treatment or procedures.

#### **LIMITATIONS:**

- ◆ Reduce payments by 50% for claimants who willingly go out of their primary HMO/PPO Networks. This will not apply to emergency events or students who have no primary insurance.
- ◆ Exclude Physiotherapy benefits once the patient has been cleared by this/her physician.
- ◆ Counseling Benefit – If as a result of an Act of Violence an Insured is killed while on School Property, the Company will pay a lump sum of \$10,000 for Counseling Services. The lump sum benefit will be paid directly to the covered School or to the hospital or person rendering such services after the commencement of Counseling Services. The Company will not pay for any expense for loss due to participation in a riot or insurrection. All provisions in this Policy apply to this coverage.
- ◆ **Medical expenses for Occupational Therapy & Speech Therapy will be considered under "Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation" if the Occupational Therapy & Speech Therapy are medically necessary and prescribed by a physician to treat the injury.**

#### **ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:**

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

#### **PREMIUM TERMS:**

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



## CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ Same as expiring unless otherwise noted
- ◆ **Claims will be adjudicated by WEB-TPA**

## NOTICE OF CLAIM:

Written notice of claim must be given to the Company within 60 days after the occurrence or commencement of the Insured's covered Loss, or as soon thereafter as reasonably possible. Notice given by or on behalf of the claimant to the Company with information sufficient to identify the Insured, is deemed notice to the Company.

## PROOFS OF LOSS:

Written proof of loss must be furnished to the Company within 90 days after the date of the covered Loss. If the Loss is one for which the Policy requires continuing eligibility for periodic payments, subsequent written proofs of eligibility must be furnished as such intervals as may reasonably be required. Failure to furnish proof within the time required neither invalidates nor reduces any claim if it was not reasonably possible to furnish proof within such time, provided such proof is furnished as soon as reasonably possible and in no event, except in the absence of legal capacity of the claimant, later than one year from the time proof is otherwise required.

Coverage and Limitations (All limitations are stated per injury) – Mandatory  
Hospital/Facility Services

## INPATIENT:

1. Hospital Room and Board: 100% of Reasonable Expenses up to the semi-private room rate
2. Hospital Intensive Care: 100% Reasonable Expenses
3. Inpatient Hospital Miscellaneous: 100% of Reasonable Expenses

## OUTPATIENT:

1. Outpatient Hospital Miscellaneous (Except Physician's services and x-rays paid as below): 100% of Reasonable Expenses
2. Hospital Emergency Room: 100% of Reasonable Expenses
3. Day Surgery Miscellaneous: 100% Reasonable Expenses

## PHYSICIAN'S SERVICES:

1. Surgical: 100% Reasonable Expenses
2. Assistant Surgeon: Reasonable Expenses to 100% of surgical benefit paid only if surgeon is paid
3. Anesthesiologist: Reasonable Expenses to 100% of Surgical Benefit paid only if surgeon is paid
4. Physician's Non-Surgical Treatment (Except as in 5 below) 100% Reasonable Expenses
5. Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation: 100% Reasonable Expenses to a Maximum of \$1,250 per Non-Surgical Injury

## OTHER SERVICES:

1. Registered Nurses Services: 100% of Reasonable Expenses
2. Prescriptions (Dispensed by a Licensed Pharmacist) Outpatient: 100% of Reasonable Expenses
3. Laboratory Tests – Outpatient: 100% of Reasonable Expenses
4. X-rays (includes interpretation) – Outpatient: 100% of Reasonable Expenses
5. Diagnostic Imaging (MRI, CAT scan, etc.) – Includes Interpretation: 100% of Reasonable Expenses
6. Ground Ambulance: 100% of Reasonable Expenses
7. Air Ambulance: 100% of Reasonable Expenses

8. Durable Medical Equipment – Includes Orthopedic Braces and Appliances: 100% of Reasonable Expenses
9. Dental Treatment: 100% of Reasonable Expenses for the treatment repair or replacement of injured natural teeth, includes initial braces when required for treatment of a covered injury, as well as examination, x-rays, restorative treatment, endodontics, oral surgery, and treatment for gingivitis resulting from trauma.
10. Replacement of Eyeglasses, Hearing Aids, Contact Lenses, If Medical Treatment Is Also Received For the Covered Injury: 100% of Reasonable Expenses
11. Heart or Circulatory Malfunction: 100% of Reasonable Expenses to a maximum of \$10,000

**Coverage:** Blanket Student Accident – Catastrophic

**Carrier:** Gerber Life Insurance Company

**Policy Period:** 7/1/2023 to 7/1/2024

**Form Type:** Per Occurrence

| Coverage                        | Limit                                           | Deductible |
|---------------------------------|-------------------------------------------------|------------|
| Student Accident – Catastrophic | \$7,000,000 Aggregate<br>10-Year Benefit Period | \$25,000   |

\* TRIA does not apply.

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

## COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ This Policy covers the Insured only for Injury sustained while:
  - Participating in or attending any Regularly Scheduled Activity of the School. The activity must be supervised by a person authorized by the School.
  - Traveling directly (uninterruptedly) to and from a Regularly Scheduled Activity with other members as a group. The travel must be supervised by a person authorized by the School.
  - Traveling directly (uninterruptedly) to and from the Insured's Residence and the meeting place for the purpose of participating in the Regularly Scheduled Activity.

## FOLLOW FORM OF MANDATORY STUDENT ACCIDENT POLICY

|                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility:</b>   | Class 1 | All students including coverage for interscholastic and intramural sports activities/events.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Covered Event:</b> | Class 1 | For: Class 1 – All students including interscholastic athletes, intramural sports participants (except intramural tackle football), student coaches, student managers and student trainers while: (a) on school premises during the hours and days when school is in session; (b) participating in interscholastic sports practice and games or while conditioning on school premises for interscholastic sports; (c) acting as a student coach, student manager or student trainer during an interscholastic sports practice or game; (d) participating in cheerleading practice for an interscholastic sport or while cheerleading at an interscholastic game; (e) participating in band or majorette practice and while performing as a band member or majorette at a school sponsored event; (f) participating in a school sponsored intramural sports game (except intramural tackle football); (g) participating in a school sponsored gym class activity or (h) participating in a school sponsored non-sport extracurricular activity on or off school premises such as Drama Club, Chess Club, and Field Trips, including overnight Field Trips. |

## MEDICAL, DENTAL, REHABILITATIVE, AND CUSTODIAL CARE EXPENSE BENEFITS:

- ◆ Benefit Percentage 100% of Reasonable Expenses
- ◆ Deductible Establishment Period 2 Years
- ◆ **The Injury must be treated within 180 days from the date of the covered accident**
- ◆ **Maximum Benefit Period 10 Years from Date of Covered Accident**
- ◆ Maximum Aggregate Limit of Liability \$7,000,000
- ◆ Maximum Medical Expense Amount \$7,000,000

Medical expenses for Occupational Therapy & Speech Therapy will be considered under “Physician’s Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation” if the Occupational Therapy & Speech Therapy are medically necessary and prescribed by a physician to treat the injury.

## ACCIDENTAL DEATH, DISMEMBERMENT, OR LOSS OF SIGHT, SPEECH AND HEARING BENEFIT:

|                        |          |
|------------------------|----------|
| ◆ Principal Sum        | \$20,000 |
| ◆ Single Dismemberment | \$10,000 |
| ◆ Double Dismemberment | \$20,000 |

## ADDITIONAL COVERAGES:

|                                           |                                                                                                                                                                            |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ◆ Adjustment Expense                      | \$30,000 maximum subject to:                                                                                                                                               |
|                                           | ◆ <b>Medically Necessary Family Counseling</b> – \$70/visits, 20 visits maximum                                                                                            |
|                                           | ◆ <b>Training</b> – \$2,500 maximum                                                                                                                                        |
|                                           | ◆ <b>Travel</b> – \$2,000 maximum                                                                                                                                          |
|                                           | ◆ <b>Lost Earnings</b> – 75% of gross loss earnings/\$500 per week maximum/13 week maximum                                                                                 |
| ◆ Ancillary Illness or Injury Expense     | (All services must begin within 1 year of accident)<br>\$2,000 maximum per calendar year deductible to a \$100,000 combined maximum for all injuries and illnesses         |
| ◆ Assimilation Benefit                    | \$50,000 maximum/up to 2 immediate family members/services begin within one year from the date of accident/deductible must be met within 1 year of the date of accident    |
| ◆ Total Disability Expense                | \$2,500/month maximum for first 12 months<br>\$2,500/month maximum after first 12 months<br>10-year benefit period<br>(Benefits must begin within 12 months from accident) |
| ◆ Partial Disability Expense              | \$1,000/month maximum for first 12 months<br>\$1,000/month maximum after first 12 months<br>10-year benefit period<br>(Benefits must begin within 12 months from accident) |
| ◆ College Education Expense               | \$100,000 maximum                                                                                                                                                          |
| ◆ Post-incident Crisis Management Expense | \$10,000 per incident maximum aggregate benefit to cover all persons affected                                                                                              |
| ◆ Special Expense Benefit                 | \$125,000 maximum for first 5 years after accident; maximum of \$50,000 for each 5-year period thereafter                                                                  |
| ◆ Vocational Rehabilitation Benefit       | \$100 maximum per hour/\$20,000 maximum                                                                                                                                    |

## EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

### No Benefits are payable for Hospital and Professional Services for the following:

- ◆ Injuries which are not caused by an Accident.
- ◆ Treatment for hernia, all types, regardless of cause, Osgood Schlatter's disease, or osteochondritis.
- ◆ Injury sustained as a result of operating, riding in or upon, or alighting from a two, three, or four-wheeled recreational motor vehicle or snowmobile.
- ◆ Aggravation, during a Regularly Scheduled Activity, of an Injury the Insured suffered before participating in that Regularly Scheduled Activity, unless the Company receives a written medical release from the Insured's Physician.
- ◆ Injury sustained as a result of practice or play in interscholastic tackle football and/or sports, unless the premium required under the Football and/or Sports Coverage provision has been paid (**CLIC purchases**).
- ◆ Any expense for which benefits are payable under a Catastrophic Accident Insurance Program of the State Interscholastic Activities Association.
- ◆ Treatment performed by a member of the Insured's Immediate Family or by a person retained by the School.
- ◆ Injury caused by war or acts of war; suicide or intentionally self-inflicted injury, while sane or insane; violating or attempting to violate the law; the taking part in any illegal occupation; fighting or brawling except in self-defense; being legally intoxicated or under the influence of alcohol as defined by the laws of the state in which the Injury occurs; or being under the influence of any drugs or narcotic unless administered by or on the advice of a Physician.
- ◆ Medical expenses for which the Insured is entitled to benefits under any (a) Self-Insured Workers' Compensation act; or (b) mandatory no-fault automobile insurance contract; or similar legislation.
- ◆ Expense incurred for treatment of temporomandibular joint dysfunction and associated myofascial pain.
- ◆ Expenses incurred for experimental or investigational treatment or procedures.

## ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

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

## PREMIUM TERMS:

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

## CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ Same as expiring unless otherwise noted
- ◆ **Claims will be adjudicated by WEB-TPA**

## NOTICE OF CLAIM:

Written notice of claim must be given to the Company within 60 days after the occurrence or commencement of the Insured's covered Loss, or as soon thereafter as reasonably possible. Notice given by or on behalf of the claimant to the Company with information sufficient to identify the Insured, is deemed notice to the Company.

## PROOFS OF LOSS:

Written proof of loss must be furnished to the Company within 90 days after the date of the covered Loss. If the Loss is one for which the Policy requires continuing eligibility for periodic payments, subsequent written proofs of eligibility must be furnished as such intervals as may reasonably be required. Failure to furnish

proof within the time required neither invalidates nor reduces any claim if it was not reasonably possible to furnish proof within such time, provided such proof is furnished as soon as reasonably possible and in no event, except in the absence of legal capacity of the claimant, later than one year from the time proof is otherwise required.

Coverage and Limitations (All limitations are stated per injury) – Catastrophic  
Hospital/Facility Services:

### **INPATIENT:**

1. Hospital Room and Board: 100% of Reasonable Expenses up to the semi-private room rate
2. Hospital Intensive Care: 100% Reasonable Expenses
3. Inpatient Hospital Miscellaneous: 100% of Reasonable Expenses
4. Confinement in an Extended Care Facility: 100% of Reasonable Expenses per calendar year to a maximum of \$365,000

### **OUTPATIENT:**

1. Outpatient Hospital Miscellaneous (Except Physician's services and x-rays paid as below): 100% of Reasonable Expenses
2. Hospital Emergency Room: 100% of Reasonable Expenses
3. Free – Standing Ambulatory Surgical Facility: 100% Reasonable Expenses
4. Hospital Emergency Room Physician: 100% of Reasonable Expenses

### **PHYSICIAN'S SERVICES:**

1. Surgical: 100% Reasonable Expenses
2. Assistant Surgeon: 100% of Reasonable Expenses
3. Anesthesiologist: 100% of Reasonable Expenses
4. Physician's Non-Surgical Treatment (Except as in 5 below) 100% Reasonable Expenses
5. Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation: 100% Reasonable Expenses to a Maximum of **\$100,000**

### **OTHER SERVICES:**

1. Registered Nurses Services: 100% of Reasonable Expenses
2. Prescriptions (Dispensed by a Licensed Pharmacist) Outpatient: 100% of Reasonable Expenses
3. Laboratory Tests – Outpatient: 100% of Reasonable Expenses
4. X-rays (includes Interpretation) – Outpatient: 100% of Reasonable Expenses
5. Diagnostic Imaging (MRI, CAT scan, etc.) – Includes Interpretation: 100% of Reasonable Expenses
6. Ground Ambulance: 100% of Reasonable Expenses
7. Air Ambulance: 100% of Reasonable Expenses
8. Durable Medical Equipment – Includes Orthopedic Braces and Appliances: 100% of Reasonable Expenses to a maximum of \$25,000
9. Dental Treatment: 100% of Reasonable Expenses for the treatment, repair, or replacement of injured natural teeth, includes initial braces when required for treatment of a covered injury, as well as examination, x-rays, restorative treatment, endodontics, oral surgery, and treatment for gingivitis resulting from trauma. When the dentist certifies that treatment will continue beyond the 52 week benefit period the Company will continue to cover the incurred expenses at 100% of Reasonable Expenses, provided such expenses are incurred within 2 years from the date of first treatment for injury.
10. Combined Home Health and Custodial Care: 100% of Reasonable Expenses per calendar year to a maximum of \$100,000

11. Treatment of Mental or Nervous Disorders: 100% of Reasonable Expenses for Physician fees to \$50 per visit, 1 visit per day maximum, to a maximum of 50 visits per calendar year. Inpatient Hospital a maximum stay of up to 45 days.
12. Prosthetic Devices: Reasonable Expenses during the first two years the Accident to a maximum of \$100,000. Reasonable Expenses are payable immediately thereafter and shall not exceed \$100,000 (\$200,000 if amputation of the leg is above the knee). The maximum benefit amount is \$300,000 if amputation of the leg is above the knee).
13. Heart or Circulatory Malfunction: \$10,000 Maximum Benefit for Loss of Life.

**Coverage:** Gallagher Crisis Protect (GCP)

**Carrier:** Underwriters at Lloyd's London

**Policy Period:** 7/1/2023 to 7/1/2024

| Coverage                                                                                                | Limit                                            |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| First Party – Act of Terrorism, Civil Commotion, Sabotage, Vicious Attack and additional insured events | \$1,000,000 Any One Occurrence<br>Any One Member |

| Coverage                                                                                                                                                                                                                   | Limit                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sublimits as listed below and on policy form                                                                                                                                                                               | \$25,000,000 Pool Policy Aggregate                                                                                                                                                                                                                                                                                                          |
| Third Party – Judgement, Settlements & Defense Costs and additional insured events                                                                                                                                         | Maximum 15% Policy Limit<br>Any One Claim                                                                                                                                                                                                                                                                                                   |
| Consultant Costs – Detention, Disappearance, Extortion, Hijack, Hostage and Kidnap                                                                                                                                         | Various aggregate sublimits across the policy                                                                                                                                                                                                                                                                                               |
| Ransom                                                                                                                                                                                                                     | \$1,000,000 Per Occurrence and in the aggregate                                                                                                                                                                                                                                                                                             |
| In Transit/Delivery                                                                                                                                                                                                        | \$1,000,000 Per Occurrence and in the aggregate                                                                                                                                                                                                                                                                                             |
| Expenses                                                                                                                                                                                                                   | \$1,000,000 Per Occurrence and in the aggregate                                                                                                                                                                                                                                                                                             |
| Judgements, Settlements and Defense Costs – Assault, Blackmail, Deprivation, Detention, Disappearance, Radicalization, Stalking, Threat, Extortion, Hijack, Hostage Crisis, Emergency Repatriation and Employee Dishonesty | \$150,000 Any One Claim and in the aggregate in respect of the following insured events:                                                                                                                                                                                                                                                    |
| Funeral Expenses                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                             |
| Each of the Following Insured Event(s): Act of Terrorism, Assault, Civil Commotion, Detention, Hijack, Hostage Crisis, Kidnap, Sabotage and Vicious Attack                                                                 | \$1,000,000                                                                                                                                                                                                                                                                                                                                 |
| Each Policy Period                                                                                                                                                                                                         | \$1,000,000                                                                                                                                                                                                                                                                                                                                 |
| Each of the Following Insured Event(s): Act of Terrorism, Assault, Civil Commotion, Detention, Hijack, Hostage Crisis, Kidnap, Sabotage and Vicious Attack                                                                 | \$1,000,000                                                                                                                                                                                                                                                                                                                                 |
| Counseling                                                                                                                                                                                                                 | \$100,000 Aggregate via additional expenses designed for witnessing or being involved in an event without injury to the insured person; however, psychiatrist costs are included within medical services and hospitalization costs as a result of an insured person sustaining injury and counseling provided as part of the rehabilitation |
| Abandonment of Building                                                                                                                                                                                                    | 50% of Limit following an act of terrorism/sabotage and vicious attack (active assailant) and in the aggregate                                                                                                                                                                                                                              |
| Crisis Communication                                                                                                                                                                                                       | \$1,000,000 Per Insured Event and in the aggregate                                                                                                                                                                                                                                                                                          |
| Emergency Evacuation                                                                                                                                                                                                       | \$1,000,000 Per Insured Event and in the aggregate                                                                                                                                                                                                                                                                                          |
| Medical Expenses                                                                                                                                                                                                           | Included in Policy Limit                                                                                                                                                                                                                                                                                                                    |
| Death & Disablement                                                                                                                                                                                                        | \$50,000 Per Person/\$1,000,000 Per Event and in the aggregate                                                                                                                                                                                                                                                                              |
| Act of Terrorism                                                                                                                                                                                                           | Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party                                                                                                                                                                                                            |
| Blackmail                                                                                                                                                                                                                  | Various aggregate sublimits across the policy                                                                                                                                                                                                                                                                                               |
| Civil Commotion                                                                                                                                                                                                            | Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party                                                                                                                                                                                                            |
| Kidnap & Ransom                                                                                                                                                                                                            | Various aggregate sublimits across the policy                                                                                                                                                                                                                                                                                               |
| Disappearance                                                                                                                                                                                                              | Various aggregate sublimits across the policy                                                                                                                                                                                                                                                                                               |



| Coverage                           | Limit                                                                                                                                                                        |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Emergency Repatriation             | \$2.5k Each Insured Person but capped at \$250k each evacuation advisory and \$1M per policy period                                                                          |
| Hostage Crisis                     | Various aggregate sublimits across the policy                                                                                                                                |
| Extortion (including Cyber)        | Various aggregate sublimits across the policy                                                                                                                                |
| Hijack                             | Various aggregate sublimits across the policy                                                                                                                                |
| Stalking                           | Various aggregate sublimits across the policy                                                                                                                                |
| Threats (Bomb)                     | Various aggregate sublimits across the policy                                                                                                                                |
| Vicious Attack                     | Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party                                             |
| 24/7/365 Emergency Response Number | See further list on next page for crisis consulting services. Pre-incident/incident response/post incident                                                                   |
| Detention                          | Various aggregate sublimits across the policy                                                                                                                                |
| Employee Dishonesty                | Various aggregate sublimits across the policy                                                                                                                                |
| Deprivation (Ingress/Egress)       | Up to \$2,500,000 as an aggregate sublimit (depending on main policy limit) on terrorism/sabotage/civil commotion and vicious attack (active assailant) including non-damage |

### Crisis Consulting Services

Clients will have access to an online Crisis Management Portal that will provide information and templates to enable them to increase their resilience to security-related crises.

Clients have a dedicated secure group, private to them that they can brand to their own organization. They have full control to add and manage access to the group for their colleagues, where they will be able to take advantage of the training and awareness information, as well as manage and share access to their own plans, procedure, documents and guidance, available anywhere at any time with a secure internet connection.

#### Document Library including:

- ◆ Thought leadership papers Awareness guidance
- ◆ 6 x Active Shooter (vicious attack) online Awareness Videos
- ◆ Quarterly Webinars on key issues and topics
- ◆ Risk Management Allowance
- ◆ One to one consulting call
- ◆ "Ask the Expert" – AIG and partner network of experts for hints, tips and ideas
- ◆ Access to Country Risk Information

#### 24/7/365 Emergency Response Number to get immediate advice and support in a crisis

- ◆ Consultancy Support from a panel of retained response consultant companies that are leaders in their field; these include but not limited to NYA, R3 Continuum & AIG Travel all coordinated through a single emergency response number
- ◆ Access to live Incident log via the online Crisis Management Portal (ensuring key decisions and actions are captured as part of duty of care and audit purposes, especially important in the context of any future potential litigation)

#### Post Incident Information Guidance & Advice:

- ◆ Lessons identified
- ◆ Counseling Advice (PTSD)
- ◆ Legal support
- ◆ Incident Log Summary Case File for audit and records

| Coverage                                                                      | Deductible                                                     |
|-------------------------------------------------------------------------------|----------------------------------------------------------------|
| Act of terrorism and/or civil commotion and/or sabotage and/or vicious attack | \$10,000 any one occurrence in respect of the insured event(s) |
| Act of Terrorism and/or Sabotage and/or Vicious Attack                        | 2 hours in respect of threat from the insured event(s)         |
| Deprivation                                                                   | 12 hours                                                       |
| Coinsurance in Respect of Demolition, Restitution and Rebuild                 | 25%                                                            |
| Vehicles relating to demolition, restitution and rebuild                      | \$2,500 any one occurrence                                     |

| Coverage                                                                                                                                                                                          | Deductible                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| In respect of sexual assault contained within assault this policy is to sit excess of any coverage recoverable via a workers' compensation policy, general liability policy, or local tort always | Subject to a minimum of \$500,000 any one occurrence |

## Premiums/Fees Comparison: 190 Members – Recommended Program

| LINE OF COVERAGE                                                                                                                                                                                        | EXPIRING PROGRAM<br>CARRIER                                                    | EXPIRING<br>COST   | PROPOSED PROGRAM<br>CARRIER                                            | ESTIMATED<br>COST  | % of Change   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------|--------------------|---------------|
| Package Program – MOC<br>(Includes Property, General Liability, Automobile Liability and Physical Damage, Garage Liability, Crime, Police Professional Liability/Security Guards and Bullying Coverage) | CLIC/Great American Ins. Co.                                                   | \$1,491,249        | CLIC/Great American Ins. Co.                                           | \$1,510,500        | 1.29%         |
| Excess Property \$575 Million – MOC                                                                                                                                                                     | CLIC/Travelers                                                                 | \$6,152,251        | CLIC/Travelers (\$575M)                                                | \$7,857,296        | 27.71%        |
| Boiler & Machinery                                                                                                                                                                                      | Federal Ins. Co. (Chubb)                                                       | \$542,313          | Federal Ins. Co. (Chubb)                                               | \$611,054          | 12.68%        |
| School Board Legal Liability                                                                                                                                                                            | QBE Ins. Co.                                                                   | \$1,768,863        | Lexington Insurance Company                                            | \$1,896,298        | 7.20%         |
| Excess Liability – MOC                                                                                                                                                                                  | CLIC/Old Republic - \$1M xs \$1M                                               | \$542,240          | CLIC/Old Republic - \$1M xs \$1M                                       | \$609,000          | 12.31%        |
| Excess Liability – MOC <sup>(1)</sup>                                                                                                                                                                   | CLIC/Brit (50%), Markel (50%) - \$10M xs \$2M                                  | \$802,813          | CLIC/Ambridge (50%), Markel (50%) - \$10M xs \$2M                      | \$882,334          | 9.91%         |
| Excess Liability – MOC                                                                                                                                                                                  | CLIC/TBD (33.33%), Hallmark (33.33%), Old Republic (33.33%) - \$15MM xs \$12MM | \$584,810          | CLIC/Upland Specialty (50%), Old Republic (50%) - \$10MM xs \$12MM     | \$498,673          | -14.73%       |
| Excess Liability – MOC                                                                                                                                                                                  | CLIC/Everest Insurance Company \$5MM xs \$27MM                                 | \$174,855          | CLIC/Everest Insurance Company/GenRe \$10MM xs \$22MM                  | \$430,000          | 145.92%       |
| Excess Liability – MOC                                                                                                                                                                                  | CLIC/Great American Ins. Co. - \$5M xs \$32M                                   | \$174,297          | CLIC/Great American Ins. Co. - \$5M xs \$32M                           | \$193,000          | 10.73%        |
| <b>Total Excess Liability</b>                                                                                                                                                                           |                                                                                | <b>\$2,279,015</b> |                                                                        | <b>\$2,613,007</b> | <b>14.66%</b> |
| Pollution Liability                                                                                                                                                                                     | Ironshore Specialty                                                            | \$384,060          | Ironshore Specialty                                                    | \$452,760          | 17.89%        |
| Cyber Liability / Identity Theft                                                                                                                                                                        | Palomar Excess and Surplus Insurance Company (Cowbell)/ ACE Westchester        | \$5,807,318        | Palomar Excess and Surplus Insurance Company (Cowbell)/ACE Westchester | \$4,695,816        | -19.14%       |
| Student Accident – Mandatory                                                                                                                                                                            | Gerber Life                                                                    | \$2,395,188        | Gerber Life                                                            | \$2,147,246        | -10.35%       |
| Student Accident – Catastrophic                                                                                                                                                                         | Gerber Life                                                                    | \$494,107          | Gerber Life                                                            | \$493,299          | -0.16%        |
| Gallagher Crisis Protect                                                                                                                                                                                | Lloyd's of London                                                              | \$329,627          | Lloyd's of London                                                      | \$366,837          | 11.29%        |
| RPA Administrative Fee*                                                                                                                                                                                 | Gallagher                                                                      | \$2,111,980        | Gallagher                                                              | \$2,196,459        | 4.00%         |
| Gallagher Bassett Services, Inc. Claims Administration Fee                                                                                                                                              | Gallagher Bassett                                                              | \$376,824          | Gallagher Bassett                                                      | \$382,477          | 1.50%         |

|                                                         |                                |                     |                                |                     |              |
|---------------------------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|--------------|
| Gallagher Bassett Services, Inc.<br>Loss Control Fee    | Gallagher Bassett Loss Control | \$216,910           | Gallagher Bassett Loss Control | \$201,985           | -6.88%       |
| CLIC Online Risk Management<br>Training Platform        | CLIC/Brit                      | Included            | CLIC/Brit                      | \$0                 | 0.00%        |
| CLIC Program Management<br>Operating Fee <sup>(2)</sup> | CLIC                           | N/A                 | CLIC                           | \$0                 | 0.00%        |
| <b>Total Fixed Costs</b>                                |                                | <b>\$24,349,705</b> |                                | <b>\$25,425,033</b> | <b>4.42%</b> |
| Loss Fund – Package                                     | CLIC                           | <b>\$10,756,490</b> | CLIC                           | <b>\$11,150,000</b> | 3.66%        |
| Loss Fund – School Board Legal<br>Liability             | CLIC                           | <b>\$1,899,411</b>  | CLIC                           | <b>\$2,400,000</b>  | 26.35%       |
| <b>Total Variable Costs</b>                             |                                | <b>\$12,655,901</b> |                                | <b>\$13,550,000</b> | <b>7.06%</b> |
| Total Program Costs on a<br>Maximum Cost Basis          |                                | <b>\$37,005,606</b> |                                | <b>\$38,975,033</b> | <b>5.32%</b> |
| <b>Total Member Contribution</b>                        |                                | <b>\$37,005,606</b> |                                | <b>\$38,975,033</b> | <b>5.32%</b> |

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2023**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2023**

Quote from **Travelers Indemnity Company (The Travelers Companies, Inc.)** is valid until **7/1/2023**

Quote from **Federal Insurance Company (Chubb Group of Insurance Companies)** is valid until **7/1/2023**

Quote from **Pennsylvania Manufacturers Assoc Ins Co (Old Republic Insurance Group)** is valid until **7/1/2023**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2023**

Quote from **Old Republic Insurance Company (Old Republic Insurance Group), etc...** is valid until **7/1/2023**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2023**

Quote from **Lexington Insurance Company** is valid until **7/1/2023**

Quote from **Ironshore Specialty Insurance Co (Ironshore Specialty Insurance Co)** is valid until **7/1/2023**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2023**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2023**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2023**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2023**

Quote from **Underwriters at Certain Underwriters at Lloyd's (Brit Syndicate 2987 – 100%)** is valid until **7/1/2022 3**

Quote from **Underwriters at Markel Global Reinsurance Company** valid until **7/1/2023**

Quote from **Lexington Insurance Company** valid until **7/1/2023**

Quote from **Upland Specialty** valid until **7/1/2023**

Gallagher is responsible for the placement of the following lines of coverage:

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

**Crime**

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

**Boiler and Machinery**

**Primary School Board Legal Liability**

**Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employers Liability, and Police Professional Liability**

**Cyber Liability/Identity Theft**

**Blanket Student Accident – Mandatory**

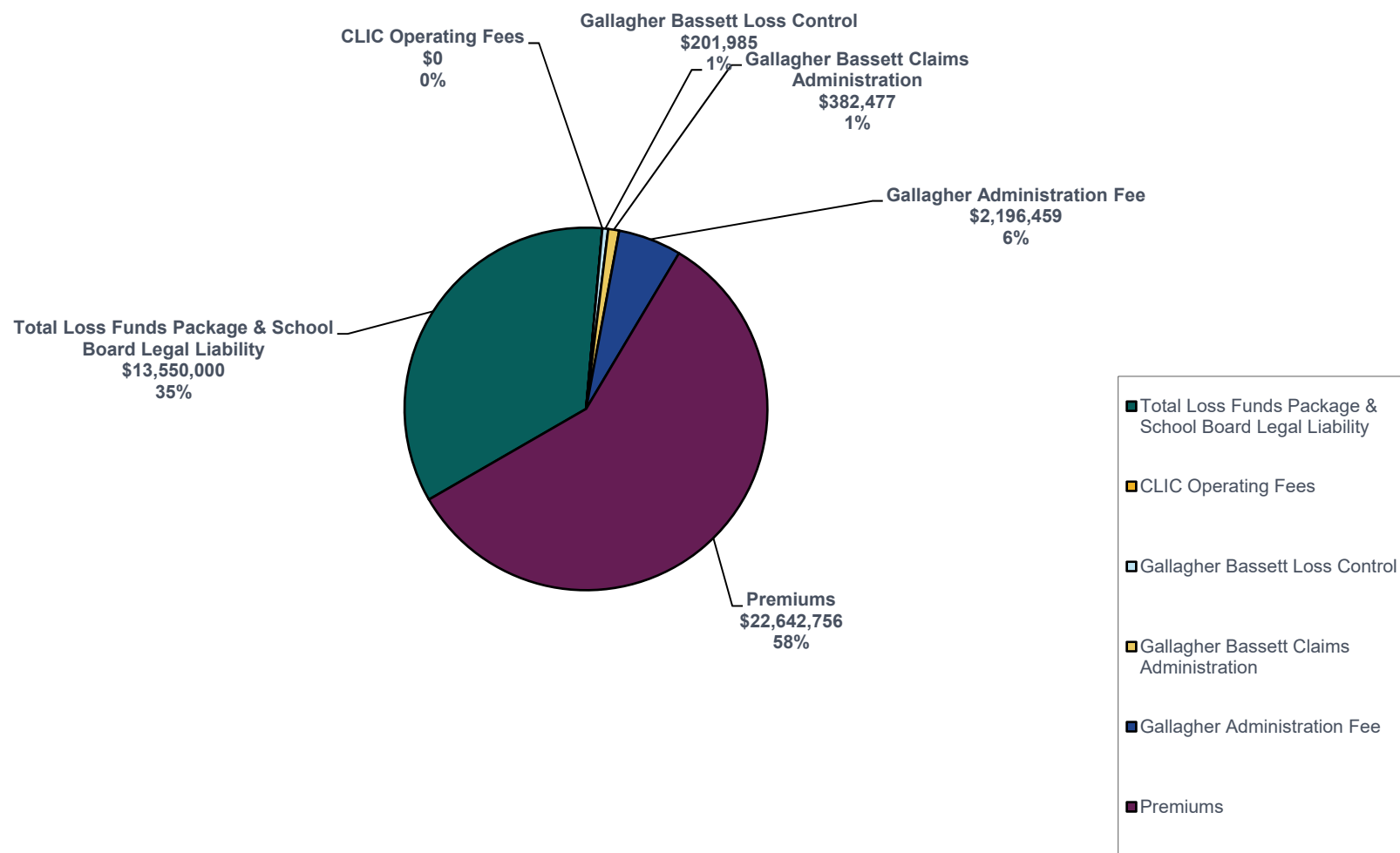
**Blanket Student Accident – Catastrophic**

**Gallagher Crisis Protect (GCP)**

It is understood that any other type of exposure/coverage is either self-insured or placed by another brokerage firm other than Gallagher. If you need help in placing other lines of coverage or covering other types of exposures, please contact your Gallagher representative.

# Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program

7/1/2023-2024



# Carrier Ratings and Admitted Status

| Proposed Insurance Companies                                 | A.M. Best's Rating & Financial Size Category * | Admitted/Non-Admitted ** |
|--------------------------------------------------------------|------------------------------------------------|--------------------------|
| Federal Insurance Company                                    | A++ XV                                         | Admitted                 |
| Upland Specialty Insurance Company                           | A - VIII                                       | Non-Admitted             |
| Gerber Life Insurance Company                                | A IX                                           | Admitted                 |
| Great American Insurance Company                             | A+ XV                                          | Admitted                 |
| Ironshore Specialty Insurance Co                             | A XIV                                          | Non-Admitted             |
| Old Republic Insurance Company                               | A+ XV                                          | Admitted                 |
| Pennsylvania Manufacturers Assoc Ins Co                      | A+ XV                                          | Admitted                 |
| Certain Underwriters at Lloyd's (Brit Syndicate 2987 – 100%) | A XV                                           | Non-Admitted             |
| Travelers Indemnity Company                                  | A++ XV                                         | Admitted                 |
| Underwriters at Lloyd's London                               | A XV                                           | Non-Admitted             |
| Markel Global Reinsurance Company                            | A XV                                           | Non-Admitted             |
| Underwriters at Lloyd's, London                              | A XV                                           | Non-Admitted             |
| Lexington Insurance Company                                  | A XV                                           | Non-Admitted             |
| ACE Westchester                                              | A++ XV                                         | Admitted                 |
| Palomar Excess & Surplus Company                             | A - IX                                         | Non-Admitted             |
| Everest Insurance Company                                    | A+ XV                                          | Admitted                 |
| Genesis Reinsurance Corporation                              | A++ XV                                         | Admitted                 |

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

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A Best's Financial Strength Rating is an independent opinion of an insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations. It is not a warranty of a company's financial strength and ability to meet its obligations to policyholders. Best's Credit Ratings™ are under continuous review and subject to change and/or affirmation. For the latest Best's Credit Ratings™ and Guide to Best's Credit Ratings, visit the A.M. Best website at <http://www.ambest.com/ratings>.

\*\*If coverage placed with a non-admitted carrier, it is doing business in the state as a surplus lines or non-admitted carrier, and is neither subject to the same regulations as an admitted carrier nor do they participate in any state insurance guarantee fund.

Gallagher companies make no representations and warranties concerning the solvency of any carrier, nor does it make any representation or warranty concerning the rating of the carrier which may change.

# Proposal Disclosures

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# Proposal Disclosures

The following disclosures are hereby made a part of this proposal. Please review these disclosures prior to signing the Client Authorization to Bind or e-mail confirmation.

## Proposal Disclaimer

IMPORTANT: The proposal and/or any executive summaries outline certain terms and conditions of the insurance proposed by the insurers, based on the information provided by your company. The insurance policies themselves must be read to fully understand the terms, coverages, exclusions, limitations and/or conditions of the actual policy contract of insurance. Policy forms will be made available upon request. We make no warranties with respect to policy limits or coverage considerations of the carrier.

## Compensation Disclosure

1. Gallagher Companies are primarily compensated from the usual and customary commissions, fees or, where permitted, a combination of both, for brokerage and servicing of insurance policies, annuity contracts, guarantee contracts and surety bonds (collectively "insurance coverages") handled for a client's account, which may vary based on market conditions and the insurance product placed for the client.
2. In placing, renewing, consulting on or servicing your insurance coverages, Gallagher companies may participate in contingent and supplemental commission arrangements with intermediaries and insurance companies that provide for additional compensation if certain underwriting, profitability, volume or retention goals are achieved. Such goals are typically based on the total amount of certain insurance coverages placed by Gallagher with the insurance company, not on an individual policy basis. As a result, Gallagher may be considered to have an incentive to place your insurance coverages with a particular insurance company. If you do not wish to have your commercial insurance placement included in consideration for additional compensation, contact your producer or service team for an Opt-out form.
3. Gallagher Companies may receive investment income on fiduciary funds temporarily held by them, or from obtaining or generating premium finance quotes, unless prohibited by law.
4. Gallagher Companies may also access or have an ownership interest in other facilities, including wholesalers, reinsurance intermediaries, captive managers, underwriting managers and others that act as intermediaries for both Gallagher and other brokers in the insurance marketplace some of which may earn and retain customary brokerage commission and fees for their work.

If you have specific questions about any compensation received by Gallagher and its affiliates in relation to your insurance placements, please contact your Gallagher representative for more details.

## TRIA/TRIPRA Disclaimer

If this proposal contains options to purchase TRIA/TRIPRA coverage, the proposed TRIA/TRIPRA program may not cover all terrorism losses. While the amendments to TRIA eliminated the distinction between foreign and domestic acts of terrorism, a number of lines of coverage excluded under the amendments passed in 2005 remain excluded including commercial automobile, burglary and theft insurance; surety insurance, farm owners multiple perils and professional liability (although directors and officers liability is specifically included). If such excluded coverages are required, we recommend that you consider purchasing a separate terrorism policy. Please note that a separate terrorism policy for these excluded coverages may be necessary to satisfy loan covenants or other contractual obligations. TRIPRA includes a \$100 billion cap on insurers' aggregate liability.

TRIPRA is set to expire on December 31, 2027. There is no certainty of extension, thus the coverage provided by your insurers may or may not extend beyond December 31, 2027. In the event you have loan covenants or other contractual obligations requiring that TRIA/TRIPRA be maintained throughout the duration of your policy period, we recommend that a separate "Stand Alone" terrorism policy be purchased to satisfy those obligations.

## Property Estimator Disclaimer

These property values were obtained using a desktop Property Estimator software operated by non-appraisal professionals. These property values represent general estimates which are not to be considered a certified appraisal. These property values include generalities and assumptions that may produce inaccurate values for specific structures.

## Pool Funding Disclaimer

Arthur J. Gallagher & Co. does not provide actuarial services or actuarial estimates of losses. If the excess insurer or reinsurer that provides excess coverage calculates a loss fund for the pool, it is our recommendation that the pool fully fund that amount. Further, it is our recommendation that the pool contract with an appropriately certified actuary to provide recommendations for overall pool funding, surplus and reserve funds.

## Pool Assessability Disclaimer

The Collective Liability Insurance Cooperative pool pays for up to \$1,000,000 of each property claim and \$400,000 of each liability claim from the pooled (or joint) loss fund. Money for the pooled (or joint) loss fund comes from members' annual contributions or premiums. Article VIII, Section 4 of the pool's bylaws state that the pool allows assessments. Members may be assessed for additional premium if the Collective Liability Insurance Cooperative Board determines that additional funds are needed to pay pool claims and expenses. It is important that members understand that Collective Liability Insurance Cooperative pool is not an insurance company; the pool operates as a cooperative risk sharing organization.

## Terms and Conditions

It is important that we clearly outline the nature of our mutual relationship. The following terms and conditions (these “Terms”) govern your relationship with Gallagher unless you have separately entered into a written services agreement with Gallagher relative to the policies and services outlined in this Proposal, in which case that services agreement will govern and control with respect to any conflicts with these Terms. These Terms will become effective upon your execution of the Client Authorization to Bind Coverage (the “CAB”) included in this Proposal and shall survive for the duration of your relationship with Gallagher relative to the policies placed pursuant to the CAB or otherwise at your request.

## Services

Gallagher will represent and assist you in all discussions and transactions with insurance companies relating to the lines of insurance coverage set forth in the CAB and any other lines of insurance coverage with which you request Gallagher's assistance. Gallagher will consult with you regarding any matters involving these or other coverages for which you have engaged Gallagher. You have the sole discretion for approving any insurance policies placed, as well as all other material decisions involving your risk management, risk transfer and/or loss prevention needs.

Although you are responsible for notifying applicable insurance companies directly in connection with any claims, demands, suits, notices of potential claims or any other matters as required by the terms and conditions of your policies, Gallagher will assist you in determining applicable claim reporting requirements.

## Treatment of Information

Gallagher understands the need to protect the confidentiality and security of your confidential and sensitive information and strives to comply with applicable data privacy and security laws. Your confidential and sensitive information will be protected by Gallagher and only used to perform services for you; provided that Gallagher may disclose and transfer your information to our affiliates, agents or vendors that have a need to know such information in connection with the provision of such services (including insurance markets, as necessary, for marketing, quoting, placing and/or servicing insurance coverages). We may also disclose such information as required by applicable data protection laws or the order of any court or tribunal, subject to our providing you with prior notice as permitted by law.

We will (i) implement appropriate administrative, physical and technical safeguards to protect personal information; (ii) timely report security incidents involving personal information to affected parties and/or regulatory bodies; (iii) create and maintain required policies and procedures; and (iv) comply with data subjects' rights, as applicable. To the extent applicable under associated data protection laws, you are a “business” or “controller” and Gallagher is a “service provider” or “data processor.” You will ensure that any information provided to Gallagher has been provided with any required notices and that you have obtained all required consents, if any and where required, or are otherwise authorized to transfer all information to Gallagher and enable Gallagher to process the information for the purposes described in this Proposal and as set forth in Gallagher's Privacy Policy located at <https://www.ajg.com/privacy-policy/>. Gallagher may update its Privacy Policy from time to time and any updates will be posted to such site.

## Dispute Resolution

Gallagher does not expect that it will ever have a formal dispute with any of its clients. However, in the event that one should arise, we should each strive to achieve a fair, expedient and efficient resolution and we'd like to clearly outline the resolution process.

- A. If the parties have a dispute regarding Gallagher's services or the relationship governed by this Proposal (“Dispute”), each party agrees to resolve that Dispute by mediation. If mediation fails to resolve the Dispute, you and Gallagher agree to binding arbitration. Each party waives all rights to commence litigation in court to resolve a Dispute, and specifically waives all rights to pursue relief by class action or mass action in court or through arbitration. However, the parties do not waive the ability to seek a court order of injunction in aid of the mediation and arbitration required by these Terms.
- B. The party asserting a Dispute must provide a written notice (“Notice”) of the claim to the other party and to the American Arbitration Association (“AAA”) in accordance with its Commercial Arbitration Rules and Mediation Procedures. All Dispute resolutions will take place in Chicago, IL, unless you and Gallagher agree to another location. The parties will equally divide all costs of the mediation and arbitration proceedings and will each pay their own attorneys' fees. All matters will be before a neutral, impartial and disinterested mediator or arbitrator(s) that have at least 20 years' experience in commercial and insurance coverage disputes.
- C. Mediation will occur within sixty (60) days of filing the Notice with the AAA. Mediation results will be reduced to a memorandum of understanding signed by you, Gallagher and the mediator. A Dispute that is not resolved in mediation will commence to binding arbitration. For Disputes in excess of \$500,000, either party may elect to have the Dispute heard by a panel of three (3) arbitrators. The award of the arbitrator(s) must be accompanied by a reasoned opinion prepared and signed by the arbitrator(s). Except as may be required by law, neither you, Gallagher, nor a mediator or arbitrator may disclose the existence, content or results of any Dispute or its dispute resolution proceeding without the prior written consent of both you and Gallagher.

## Electronic Delivery

In lieu of receiving documents in paper format, you agree, to the fullest extent permitted by law, to accept electronic delivery of any documents that Gallagher may be required to deliver to you (including, but not limited to, insurance policies and endorsements, account statements and all other agreements, forms and communications) in connection with services provided by Gallagher. Electronic delivery of a document to you may be made via electronic mail or by other electronic means, including posting documents to a secure website.

## Miscellaneous Terms

Gallagher is engaged to perform services as an independent contractor and not as your employee or agent, and Gallagher will not be operating in a fiduciary capacity.

Where applicable, insurance coverage placements and other services may require the payment of federal excise taxes, surplus lines taxes, stamping or other fees to the Internal Revenue Service, various State(s) departments of revenue, state regulators, boards or associations. In such cases, you will be responsible for the payment of the taxes and/or fees, which Gallagher will separately identify on related invoices.

The Proposal and these Terms are governed by the laws of the State of Illinois, without regard to its conflict of law rules.

If an arbitrator/court of competent jurisdiction determines that any provision of these Terms is void or unenforceable, that provision will be severed, and the arbitrator/court will replace it with a valid and enforceable provision that most closely approximates the original intent, and the remainder of these Terms will remain in effect.

Except to the extent in conflict with a services agreement that you may enter into with Gallagher, these Terms and the remainder of the Proposal constitute the entire agreement between you and Gallagher with respect to the subject matter of the Proposal, and supersede all prior negotiations, agreements and understandings as to such matters.

# Claims Reporting By Policy

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## **FOR ALL OF YOUR COVERAGES WITHIN THIS PROPOSAL, UNLESS OTHERWISE NOTED:**

Each insurer requires notice of certain types of claims depending on the potential exposure or particular injury types. It is important to thoroughly review your policy to ensure you are reporting particular incidents and claims, based upon the insurer's policy requirements.

If you are using a third party administrator ("TPA"), your TPA may or may not report claims to an insurer on your behalf. Although we will assist you where requested, it is important that you understand whether your TPA will be completing this notification.

## **IMMEDIATELY REPORT ANY INCIDENT, CLAIM, OR SUIT TO:**

### **For Property and Crime claims report to:**

TPA or Carrier Name:

Gallagher Bassett Services, Inc. – Clint Peterson

By Mail – Address:

P.O. Box 7110 Oakbrook Terrace, IL 60181

By Phone:

(833) 304-CLIC (2542)

By E-mail:

[CLIC@tnwinc.com](mailto:CLIC@tnwinc.com)

### **For General Liability and Automobile claims report to:**

TPA or Carrier Name:

Gallagher Bassett Services, Inc. – Karleigh Bava

By Mail – Address:

P.O. Box 7110 Oakbrook Terrace, IL 60181

By Phone:

(833) 304-CLIC (2542)

By E-mail:

[CLIC@tnwinc.com](mailto:CLIC@tnwinc.com)

### **For School Board Legal Liability claims report to:**

TPA or Carrier Name:

Summit Risk/Lexington

By Phone:

Olivia Jolly (215) 443-3513 Richard Pevner (215) 443-3596

By E-mail:

[newclaim@summitrisk.com](mailto:newclaim@summitrisk.com)

cc: [jolly@summitrisk.com](mailto:jolly@summitrisk.com) (Olivia Jolly) cc: [ivers@summitrisk.com](mailto:ivers@summitrisk.com) (Alice Ivers) cc: [pevner@summitrisk.com](mailto:pevner@summitrisk.com) (Rich Pevner)

**For Boiler & Machinery claims report to:**

TPA or Carrier Name:

Chubb Group of Insurance Companies

By Mail – Address:

Claim Service Center 600 Independence Parkway P.O. Box 4700 Chesapeake, VA 23327-4700

By Phone:

(800) 252-4670

By Fax:

(800) 300-2538

**For Pollution Liability claims report to:**

TPA or Carrier Name:

Ironshore Environmental Claims CSO

By Mail – Address:

28 Liberty Street, 5th Floor New York, NY 10005

By Phone:

24-hour Claims Phone Number (888) 292-0249

By Fax:

(646) 826-6601

By E-mail:

[Ironenviroclaims@ironshore.com](mailto:Ironenviroclaims@ironshore.com)**For Crisis Response (School Violent Acts) claims report to:**

Crisis Management Resources are provided by Jackson Spalding 24 hours a day, seven days a week. In the event of an INCIDENT, please notify the following persons, on the below list, within 24 hours of the Risk Manager's or Senior Official's being made aware of the INCIDENT. Please contact the office number during business hours (9 a.m. ET – 5 p.m. ET) and ask for the name of any person on the below list. If it is after business hours, please contact one of the mobile numbers. An individual is always on call.

Blair Meeks – 404-214-2271 office, 404-402-9651 mobile [bmeeks@jacksonspalding.com](mailto:bmeeks@jacksonspalding.com)Caroline Duffy – 404-724-2515 office, 404-713-2984 mobile [cnduffy@jacksonspalding.com](mailto:cnduffy@jacksonspalding.com)Rachel Tobin – 404-724-2501 office, 404-276-5930 mobile [rtobin@jacksonspalding.com](mailto:rtobin@jacksonspalding.com)Glen Jackson – 404-724-2505 office, 404-944-6491 mobile [gjackson@jacksonspalding.com](mailto:gjackson@jacksonspalding.com)Bo Spalding – 404-724-2510 office, 404-375-9371 mobile [bspalding@jacksonspalding.com](mailto:bspalding@jacksonspalding.com)Eric O'Brien – 404-724-2511 office, 404-550-5388 mobile [eobrien@jacksonspalding.com](mailto:eobrien@jacksonspalding.com)Brian Brodrick – 404-724-2513 office, 404-983-4384 mobile [bbrodrick@jacksonspalding.com](mailto:bbrodrick@jacksonspalding.com)Trudy Kremer – 404-724-2518 office, 404-277-3418 mobile [tkremer@jacksonspalding.com](mailto:tkremer@jacksonspalding.com)Main Office Phone – 404-742-2500 – [www.jacksonspalding.com](http://www.jacksonspalding.com)**For Student Accident claims report to:**

TPA or Carrier Name:

Zevitz Student Accident Insurance Services, Inc. – Neil Zevitz

By Mail – Address:

WEB-TPA P.O. Box 2415 Grapevine, TX 76099-2415

By Phone:

Toll-Free: (866) 975-9468

By Fax:

(469) 417-1969

Email:

[HelpMe@webtpa.com](mailto:HelpMe@webtpa.com)

For Gallagher Crisis Protect claims report to:

By Phone:

(833) 325-1020

If notice of incident, claim, or suit is received, refer to the policy conditions clause "Duties in the event of."

**For Gallagher Crisis Protect claims report to:**

What to do in a Crisis?

Crisis Consultants Services

Crisis Hotline

+1 833-325-1020

The number above is a dedicated crisis response hotline and should only be used for notification of an incident, situation or occurrence which has led to an insured event(s) and subsequent crisis. Callers will speak directly to or receive an immediate call back from the insurer's experienced crisis consultant(s). Following notification of an incident, situation or occurrence which may give rise to a crisis, the crisis consultant(s) will be available if necessary to be with the policyholder as soon as travel time permits.

In the event of an incident, situation or occurrence which may give rise to or constitute a crisis, then as part of the policy coverage and under a special arrangement with the insurer, the insurer will make available on a priority basis, specialist crisis consultant(s) nominated by the insurer to advise, inform and assist the policyholder.

It is understood and agreed that:

(a) the crisis consultant(s) have no authority on behalf of the insurer to make any admissions which may prejudice the insurer's rights or to deal with matters concerning policy coverage or the application of any facts and circumstances of any incident, situation or occurrence which has been notified and which may give rise to a crisis under the policy terms, conditions and exclusions; and

(b) the provision and/or the use of these services is not, is not intended to be and shall not be regarded as an admission of or an acceptance by the insurer of any liability to indemnify a policyholder under the policy and is without prejudice to all of our rights under the terms, conditions and exclusions of the policy.

**Once the consultant has provided assistance and loss(es) and/or claim(s) needs to be submitted under this policy then please contact the following:**

Arthur J. Gallagher (UK) Ltd

Claims Division

67 Lombard Street

London

EC3V 9LJ

[gallagherclaimsuk@aig.com](mailto:gallagherclaimsuk@aig.com)

+44(0) 207 204 8955





**\*Please consult your RPA CLIC Team for Policy Number information**

## What to do after you discover a cyber incident

### Scenario

An employee clicked on a malicious email link. The email originated from a threat actor and clicking on the link installed malware into the organization's network and encrypted data and files.

A message has now appeared on the employee's computer demanding that \$100,000 be paid in Bitcoin within 48 hours to regain access to the company's data and files, otherwise, the threat actor will publish the sensitive data on the internet.



### Next Steps

Report to Cowbell at (833)-633-8666 or email [claims@cowbellcyber.ai](mailto:claims@cowbellcyber.ai)\*



Immediately report the incident to Cowbell and your broker. You should never try to resolve the issue on your own; do not engage with the threat actor. We are available 24-7, 365 days a year. An incident response team will be immediately deployed to address the cyber incident.

### Prepare for a scoping call



To the extent possible, please create a brief summary of what systems or data may be impacted. Have the organization's leadership on standby to attend a scoping call with Cowbell's incident response experts.

### Our Claims Process

**Report:** As soon as a claim is filed, our cyber claims specialists will swiftly deploy appropriate incident response teams to immediately assist.

**Review:** A policy review and coverage investigation is conducted and the policyholder is informed of the resources available.

**Respond:** Cowbell's incident response team includes breach counsel, digital forensic and incident response investigators, professional ransom negotiators, public relations, and others. These teams have been vetted for expertise and efficiency and will address the incident to minimize the impact to your organization.





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

**DATE:** December 4, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Diane C. White,  
Director of Purchasing

|                                                      |            |
|------------------------------------------------------|------------|
| <b>Presented at the following<br/>Board Meetings</b> |            |
| <b>Board Operations Committee</b>                    | 12/04/2023 |
| <b>Policy/Legislative</b>                            |            |
| <b>School Utilization</b>                            |            |
| <b>BOE 1<sup>st</sup> Reading</b>                    | 12/12/2023 |
| <b>BOE 2<sup>nd</sup> Reading</b>                    | 12/12/2023 |

**SUBJECT: Instructional and Office Supplies Contract**

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**Background**

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

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

- Quoted special pricing is available for large one-time project-based purchases with deeper discounts.
- Overall prices have increased 2% over 2023, lower than CPI of 3.4%.
- Classroom and Office Furniture is discounted 14% off the catalog list price.
- Catalog items not included in the market basket are discounted 35% off the catalog list price.
- The contract term is one year (1): January 1, 2024, through December 31, 2024.

The listing of market basket items is included with this memo.

**Administrative Recommendation**

The administration recommends approving School Specialty, Appleton, WI, for the estimated contract amount of \$276,654.00. The estimated contract amount is based on actual purchases from November 1, 2022, through October 31, 2023. All items not reflected in the market basket will be available at a 35% discount on the catalog price. Items purchased from this contract will be funded from the building/department budgets.

**Fiscal Impact**

There is an overall 2% increase in the cost of materials and supplies with this current recommendation versus the previous year. The increase is less than the current CPI of 3.4%. Purchases from this contract will be covered by building and department budgets.

| Item #  | Invoiced Qty | PO COUNT | Item # & Desc                                                           | 2023 List Price | 2023 List Price Ext | 2023 Cust. Price | Cust. Price Ext | Pricing Program                                             | Estimated List Price | 2024 Price Ext | Estimated 2030 Price w/ Market basket | 2024 List Price Ext w/ Market basket | 2024 Price Diff | % Diff | Year over Year Price Change | Year over Year Change | Comment |  |
|---------|--------------|----------|-------------------------------------------------------------------------|-----------------|---------------------|------------------|-----------------|-------------------------------------------------------------|----------------------|----------------|---------------------------------------|--------------------------------------|-----------------|--------|-----------------------------|-----------------------|---------|--|
| 1600819 | 36           | 24       | 1600819 - TRAMPOLINE MODEL 570RPO FITNESS 44 INCH                       | 1404.79         | 50577.24            | 725.15           | 26105.40        | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 1465.29              | 52750.64       | 92.44                                 | 14277.75                             | 512.85          | 3.5%   | 27.22%                      | 31%                   |         |  |
| 1601456 | 123          | 4        | 1600821 - BAR 44 INCH TRAMPOLINE HANDBAR                                | 2149.99         | 26997.72            | 142.67           | 17548.41        | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 2199.89              | 27058.77       | 142.99                                | 17588.20                             | 77.00           | 35%    | 0.32%                       | 0%                    |         |  |
| 1596819 | 541          | 11       | 1596819 - CALCULATOR GRAPHING SCHOOL SMART DOT MATRIX - 1 CR2032 BATTER | 46.69           | 25259.29            | 30.3             | 16419.35        | USD LIST LESS 35% SUPPLIES-ELECTRONIC ACCESSORIES           | 40.39                | 24555.99       | 29.50                                 | 15961.39                             | 15.89           | 35%    | -0.85%                      | -3%                   |         |  |
| 1601213 | 40           | 1        | 1601213 - MODELING TOOL 3/16 INCH 1/2 INCH 1/4 INCH                     | 52.25           | 2091.00             | 35.35            | 7880.75         | USD LIST LESS 35% SUPPLIES-SCIENCE CATEGORY                 | 46.39                | 1935.59        | 32.50                                 | 16017.33                             | 70.14           | 0.0%   | 0.0%                        | 0%                    |         |  |
| 161778  | 144          | 3        | 201203 - MODELING OAS STRUCTURE LAB                                     | 80.35           | 11576.25            | 52.25            | 3240.00         | USD LIST LESS 35% SUPPLIES-SCIENCE CATEGORY                 | 80.39                | 11576.25       | 52.25                                 | 7524.50                              | 14.84           | 35%    | 0.00%                       | 0%                    |         |  |
| 245787  | 610          | 14       | 2016015 - VINEGAR WHITE 1 QT                                            | 13.99           | 8533.90             | 9.09             | 5544.90         | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA                     | 14.14                | 8655.90        | 9.22                                  | 5676.34                              | 4.97            | 35%    | 0.13%                       | 1%                    |         |  |
| 801271  | 40           | 2        | 792-1255 - CPO EQUIP AUTO BLDG GAME SPECIAL EDITION                     | 120.99          | 4839.60             | 120.99           | 4839.60         |                                                             | 120.99               | 4839.60        | 120.99                                | 4839.60                              | 0.00            | 0.0%   | 0.0%                        | 0%                    |         |  |
| 135815  | 51           | 1        | 2003407 - KEC PRE-SHARED PAPER OF 144 - SCHOOL SMART                    | 19.99           | 716.87              | 9.09             | 4683.17         | USD LIST LESS 35% SUPPLIES-SCIENCE/DELTA                    | 14.14                | 7279.47        | 9.22                                  | 4731.66                              | 4.97            | 35%    | 0.13%                       | 1%                    |         |  |
| 1600819 | 36           | 24       | 1600819 - TRAMPOLINE MODEL 570RPO FITNESS 44 INCH                       | 1404.79         | 50577.24            | 725.15           | 26105.40        | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 1465.29              | 52750.64       | 92.44                                 | 14277.75                             | 512.85          | 3.5%   | 27.22%                      | 31%                   |         |  |
| 2000382 | 52           | 2        | 2003828 - MARKER DRY ERASE LOW OODR FINE BLACK BULK CASE OF 24          | 15.99           | 831.98              | 10.99            | 5407.48         | USD LIST LESS 35% SUPPLIES-WRITING                          | 12.69                | 658.87         | 8.25                                  | 482.12                               | 44.34           | 35%    | -21.64%                     | -21%                  |         |  |
| 24550   | 451          | 8        | 220-0615 - VINEGAR WHITE 1 QT                                           | 13.99           | 6309.49             | 9.09             | 4099.59         | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA                     | 14.14                | 6399.69        | 9.22                                  | 4159.80                              | 4.97            | 35%    | 0.13%                       | 1%                    |         |  |
| 2013407 | 119          | 18       | 2013407 - KEC PRE-SHARED PAPER OF 144 - SCHOOL SMART                    | 39.29           | 4675.51             | 25.54            | 3039.56         | USD LIST LESS 35% SUPPLIES-WRITING                          | 42.69                | 5080.11        | 27.75                                 | 3302.07                              | 14.94           | 35%    | 2.21%                       | 9%                    |         |  |
| 1601213 | 40           | 1        | 1601213 - MODELING TOOL 3/16 INCH 1/2 INCH 1/4 INCH                     | 52.25           | 2091.00             | 35.35            | 7880.75         | USD LIST LESS 35% SUPPLIES-SCIENCE CATEGORY                 | 51.99                | 2193.08        | 32.50                                 | 16017.33                             | 70.14           | 0.0%   | 0.0%                        | 0%                    |         |  |
| 2000784 | 100          | 2        | 2100784 - RHINO PICKKLEBALL EGG SET - 2 PLAYER                          | 41.19           | 4119.00             | 26.77            | 2677.00         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 43.19                | 4319.00        | 28.07                                 | 2807.35                              | 15.12           | 35%    | 1.30%                       | 5%                    |         |  |
| 1530191 | 72           | 18       | 1530191 - DRY ERASE MARKER EXPD LOW OODR CHISEL BLACK PCK OF 36         | 15.99           | 5183.28             | 36.88            | 2655.36         | 15.99                                                       | 66.09                | 4801.68        | 36.88                                 | 2655.36                              | 29.81           | 45%    | 0.00%                       | 0%                    |         |  |
| 084808  | 121          | 31       | 084808 - PENCIL PCK OF 144 - SCHOOL SMART                               | 71.99           | 4584.69             | 24.63            | 2980.23         | USD LIST LESS 35% SUPPLIES-WRITING                          | 33.29                | 4941.08        | 21.64                                 | 2618.26                              | 21.65           | 35%    | -2.99%                      | -12%                  |         |  |
| 1592449 | 52           | 1        | 1596860 - BAG ZPLOC STRG BG 1 GL CS Z50                                 | 71.99           | 3748.48             | 46.79            | 2433.08         | USD LIST LESS 35% SUPPLIES-ANTIBACTERIAL/BREAKROOM SUPPLIES | 73.79                | 3941.08        | 49.26                                 | 2564.70                              | 11.63           | 35%    | 2.47%                       | 24%                   |         |  |
| 1592449 | 52           | 1        | 1596860 - BAG ZPLOC STRG BG 1 GL CS Z50                                 | 71.99           | 3748.48             | 46.79            | 2433.08         | USD LIST LESS 35% SUPPLIES-ANTIBACTERIAL/BREAKROOM SUPPLIES | 73.79                | 3941.08        | 49.26                                 | 2564.70                              | 11.63           | 35%    | 2.47%                       | 24%                   |         |  |
| 201769  | 70           | 2        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 3436.30             | 31.91            | 2233.70         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 3639.30        | 33.79                                 | 2365.18                              | 18.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 080864  | 153          | 4        | 2015101 - VIRUSES AND BACTERIA LAM POSTER                               | 23.69           | 3624.57             | 15.40            | 2356.20         | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY               | 23.69                | 3624.57        | 15.40                                 | 2355.97                              | 8.29            | 35%    | 0.00%                       | 0%                    |         |  |
| 123333  | 151          | 7        | 2015101 - VIRUSES AND BACTERIA LAM POSTER                               | 23.69           | 3717.19             | 15.40            | 2325.40         | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY               | 23.69                | 3717.19        | 15.40                                 | 2325.17                              | 8.29            | 35%    | 0.00%                       | 0%                    |         |  |
| 2002354 | 295          | 3        | 2017149 - SLUDGE GLASS MICROSCOPE PLAIN                                 | 22.39           | 3448.06             | 14.55            | 2129.40         | USD LIST LESS 35% SUPPLIES-SCIENCE CATEGORY                 | 22.39                | 3448.06        | 14.55                                 | 2129.40                              | 0.00            | 0.0%   | 0.00%                       | 0%                    |         |  |
| 200013  | 45           | 3        | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART               | 11.69           | 3448.55             | 7.60             | 2242.00         | 11.69                                                       | 3448.55              | 7.60           | 2241.56                               | 3.59                                 | 35%             | 0.00%  | 0%                          |                       |         |  |
| 2095991 | 140          | 6        | 2095980 - BAG ZPLOC STRG BG 1 GL CS Z50                                 | 71.99           | 3239.56             | 47.1             | 2105.50         | USD LIST LESS 35% SUPPLIES-ANTIBACTERIAL/BREAKROOM SUPPLIES | 75.79                | 3410.55        | 49.26                                 | 2216.86                              | 26.53           | 35%    | 2.84%                       | 5%                    |         |  |
| 2095991 | 140          | 6        | 2095991 - LETTERMARK PPK ORCHD 20 8.5 X 11 INCH                         | 22.69           | 3176.60             | 14.75            | 2065.00         | USD LIST LESS 35% SUPPLIES-PAPER                            | 23.39                | 3358.60        | 15.59                                 | 2189.08                              | 4.94            | 35%    | 0.47%                       | 5%                    |         |  |
| 2095991 | 137          | 6        | 2095994 - LETTERMARK PPK PINK 20 8.5 X 11 INCH                          | 22.69           | 3108.53             | 14.75            | 2075.00         | USD LIST LESS 35% SUPPLIES-PAPER                            | 23.39                | 3308.63        | 15.59                                 | 2189.08                              | 4.94            | 35%    | 0.47%                       | 5%                    |         |  |
| 2095992 | 126          | 5        | 2095992 - LETTERMARK PPK BLUE 20 8.5 X 11 INCH                          | 22.69           | 2858.94             | 14.75            | 2065.00         | USD LIST LESS 35% SUPPLIES-PAPER                            | 23.39                | 3022.74        | 15.59                                 | 1968.78                              | 4.94            | 35%    | 0.84%                       | 6%                    |         |  |
| 201217  | 113          | 3        | 2012022 - PINS T-PINS NICKEL PLATED                                     | 25.49           | 2880.37             | 16.57            | 1872.41         | USD LIST LESS 35% SUPPLIES-SCIENCE EDUCATION                | 26.19                | 2959.47        | 17.02                                 | 1923.66                              | 9.17            | 35%    | 0.45%                       | 3%                    |         |  |
| 1904304 | 39           | 1        | 1609880 - BAG ZPLOC STRG BG 1 GL CS Z50                                 | 71.99           | 2807.61             | 46.79            | 1824.81         | USD LIST LESS 35% SUPPLIES-ANTIBACTERIAL/BREAKROOM SUPPLIES | 75.79                | 2955.81        | 49.26                                 | 1921.28                              | 26.53           | 35%    | 2.47%                       | 5%                    |         |  |
| 242663  | 120          | 1        | 2015101 - VIRUSES AND BACTERIA LAM POSTER                               | 23.69           | 2840.16             | 15.40            | 1848.00         | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY               | 23.69                | 2840.16        | 15.40                                 | 1847.82                              | 8.29            | 35%    | 0.00%                       | 0%                    |         |  |
| 2087020 | 200          | 2        | 2087020 - VINEGAR WHITE 1 QT                                            | 20.99           | 2798.00             | 13.99            | 2798.00         | 20.99                                                       | 2798.00              | 13.99          | 2798.00                               | 13.99                                | 2798.00         | 0.00   | 0.0%                        | 0.00%                 | 0%      |  |
| 1369044 | 33           | 2        | 1369044 - TAPE SCOTCH 810 MAGIC 075 IN X 1000 IN PACK OF 24             | 76.79           | 2534.07             | 49.91            | 1647.03         | USD LIST LESS 35% SUPPLIES-ADHESIVES                        | 79.59                | 2626.47        | 51.73                                 | 1707.21                              | 27.86           | 35%    | 1.82%                       | 4%                    |         |  |
| 2095601 | 108          | 6        | 2095601 - LETTERMARK PPK CANARY 20 8.5 X 11 INCH                        | 22.69           | 2450.52             | 14.75            | 1593.00         | USD LIST LESS 35% SUPPLIES-PAPER                            | 23.39                | 2590.92        | 15.59                                 | 1684.10                              | 4.94            | 35%    | 0.84%                       | 6%                    |         |  |
| 201201  | 109          | 7        | 2017149 - SLUDGE GLASS MICROSCOPE PLAIN                                 | 22.39           | 2440.25             | 14.55            | 1585.95         | USD LIST LESS 35% SUPPLIES-SCIENCE EDUCATION                | 22.39                | 2505.91        | 14.94                                 | 1628.84                              | 8.05            | 35%    | 0.39%                       | 3%                    |         |  |
| 1387127 | 54           | 16       | 1387127 - THERAPUTY SET OF 6 - 2 EACH                                   | 17.59           | 2446.25             | 9.09             | 1690.75         | USD LIST LESS 35% SUPPLIES-SCIENCE CATEGORY                 | 14.14                | 1683.25        | 9.22                                  | 1438.35                              | 4.97            | 35%    | 0.13%                       | 1%                    |         |  |
| 2007301 | 40           | 8        | 2007301 - DRY ERASE PENCIL SCHOOL SMART REUSABLE 10.5 X 13 SET/25       | 44.80           | 2424.06             | 29.18            | 1758.92         | USD LIST LESS 35% SUPPLIES-SPECIAL NEEDS                    | 44.80                | 2424.06        | 29.18                                 | 1575.64                              | 17.51           | 35%    | 0.00%                       | 0%                    |         |  |
| 075258  | 88           | 25       | 075258 - PENCIL TICOEDRAGON 82 PCK OF 96                                | 57.29           | 2291.37             | 32.24            | 1489.60         | 57.29                                                       | 2379.60              | 38.67          | 1546.74                               | 20.82                                | 35%             | 1.43%  | 4%                          |                       |         |  |
| 233344  | 156          | 3        | 220-0615 - VINEGAR WHITE 1 QT                                           | 13.99           | 2182.44             | 9.09             | 1418.04         | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA                     | 14.19                | 2213.64        | 9.22                                  | 1438.87                              | 4.97            | 35%    | 0.13%                       | 1%                    |         |  |
| 2095991 | 90           | 31       | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART               | 11.69           | 2197.72             | 7.60             | 1418.00         | 11.69                                                       | 2197.72              | 7.60           | 1418.00                               | 0.00                                 | 0.0%            | 0.00%  | 0%                          |                       |         |  |
| 2095991 | 90           | 31       | 2095991 - LETTERMARK PPK SALMON 20 8.5 X 11 INCH                        | 22.69           | 2042.10             | 14.75            | 1327.50         | USD LIST LESS 35% SUPPLIES-PAPER                            | 23.39                | 2159.10        | 15.59                                 | 1403.42                              | 8.94            | 35%    | 0.84%                       | 6%                    |         |  |
| 175136  | 28           | 1        | 1609880 - BAG ZPLOC STRG BG 1 GL CS Z50                                 | 71.99           | 2051.72             | 46.79            | 1310.12         | USD LIST LESS 35% SUPPLIES-ANTIBACTERIAL/BREAKROOM SUPPLIES | 75.79                | 2122.42        | 49.26                                 | 1379.38                              | 26.53           | 35%    | 2.47%                       | 5%                    |         |  |
| 086408  | 400          | 1        | 086408 - ART MARKER CHISEL TIP 1/2 INCH SCHOOL SMART                    | 4.79            | 1916.00             | 3.11             | 1244.00         | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                     | 4.99                 | 1996.00        | 3.24                                  | 1297.40                              | 1.75            | 35%    | 0.13%                       | 4%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1930.61             | 9.09             | 1390.61         | 13.99                                                       | 1930.61              | 9.09           | 1390.61                               | 9.09                                 | 1390.61         | 0.00   | 0.0%                        | 0.00%                 | 0%      |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1930.61             | 9.09             | 1390.61         | 13.99                                                       | 1930.61              | 9.09           | 1390.61                               | 9.09                                 | 1390.61         | 0.00   | 0.0%                        | 0.00%                 | 0%      |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 2002324 | 98           | 10       | 2002324 - VINEGAR WHITE 1 QT                                            | 13.99           | 1816.33             | 9.09             | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 401999  | 78           | 1        | 2015126 - BAP FP203S 30/20 PINK SAPPHIRE - 10                           | 49.00           | 1816.33             | 31.91            | 1180.67         | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION               | 51.99                | 1923.63        | 33.79                                 | 1250.36                              | 16.20           | 35%    | 1.88%                       | 6%                    |         |  |
| 200232  |              |          |                                                                         |                 |                     |                  |                 |                                                             |                      |                |                                       |                                      |                 |        |                             |                       |         |  |

|          |     |    |                                                                               |       |         |       |         |                                                       |       |        |       |        |       |     |       |      |
|----------|-----|----|-------------------------------------------------------------------------------|-------|---------|-------|---------|-------------------------------------------------------|-------|--------|-------|--------|-------|-----|-------|------|
| 2126438  | 75  | 2  | 2126438 - DISC - FIRST AID - HEALTH GIANT NITRILE POWDER FREE EXAM GLOVES - I | 23.59 | 1769.25 | 15.33 | 1149.75 | USD LIST LESS 35% SUPPLIES-SAFETY-SUPPLIES            | 11.79 | 884.25 | 7.66  | 574.76 | 4.13  | 35% | -7.67 | -50% |
| 1500801  | 44  | 10 | 1500801 - PAPERCLIPS SCHOOL SMART SMOOTH 2 IN PACK OF 1000                    | 18.69 | 822.36  | 12.15 | 534.60  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 19.99 | 879.56 | 12.99 | 571.71 | 7.00  | 35% | 0.84  | 7%   |
| 085125   | 47  | 8  | 085125 - PAPER CHART 24X32 UNBLENDED 25 SHITS SCHOOL SMART                    | 17.29 | 812.63  | 11.24 | 528.28  | USD LIST LESS 35% SUPPLIES-PAPER                      | 18.69 | 878.63 | 12.15 | 570.98 | 6.54  | 35% | 0.91  | 8%   |
| 245788   | 61  | 14 | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.39 | 853.39  | 9.09  | 554.49  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 19.29 | 865.59 | 9.22  | 562.63 | 4.97  | 35% | 0.13  | 1%   |
| 1325120  | 74  | 11 | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 865.06  | 7.60  | 562.40  | NA                                                    | 11.69 | 865.06 | 7.60  | 562.29 | 4.09  | 35% | 0.00  | 0%   |
| 003356   | 40  | 1  | 003356 - RACQUET BADMINTON ECONOMY                                            | 19.99 | 799.60  | 12.99 | 519.60  | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION         | 21.29 | 851.60 | 13.84 | 553.54 | 7.45  | 35% | 0.85  | 7%   |
| 233228   | 29  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 892.40  | 9.09  | 545.40  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 851.40 | 9.22  | 553.46 | 4.97  | 35% | 0.13  | 1%   |
| 2021537  | 37  | 15 | 2021537 - MR SKETCH SCENTED MARKERS SET OF 22                                 | 23.29 | 861.73  | 15.14 | 560.18  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES               | 22.99 | 850.63 | 14.54 | 552.91 | 8.05  | 35% | -0.20 | -1%  |
| 1533771  | 26  | 12 | 1533771 - ERASER MAGNETIC DRYERASE 2 X 2 IN PACK OF 24                        | 33.29 | 865.54  | 21.64 | 562.64  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 31.99 | 831.74 | 20.79 | 540.63 | 11.20 | 35% | -0.85 | -4%  |
| 080-0580 | 48  | 2  | 080046 - LETTERS READY TREND 4 IN PLAYFUL BLACK SET OF 216                    | 16.79 | 805.92  | 10.91 | 523.68  | USD LIST LESS 35% INSTRUCTIONAL SOLUTIONS-RESOURCES_F | 17.29 | 829.92 | 11.24 | 539.45 | 6.05  | 35% | 0.33  | 3%   |
| 2006881  | 25  | 1  | 2006881 - SENSORY DISC SET OF 5                                               | 31.69 | 792.25  | 20.60 | 515.00  | USD LIST LESS 35% SUPPLIES-SPECIAL NEEDS              | 19.99 | 824.75 | 21.44 | 536.09 | 11.55 | 35% | 0.84  | 4%   |
| 086351   | 146 | 3  | 086351 - STRESS BALL APPLE - SCHOOL SMART                                     | 5.29  | 772.34  | 3.44  | 502.24  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 5.19  | 816.44 | 3.63  | 530.49 | 1.96  | 35% | 0.06  | 6%   |
| 633746   | 27  | 2  | 60-5148 - NITRATE/NITRILE STRIPS PK/50                                        | 28.59 | 771.93  | 18.58 | 501.66  | USD LIST LESS 35% SUPPLIES-SCIENCE EDUCATION          | 30.19 | 815.13 | 19.62 | 529.83 | 10.57 | 35% | 1.04  | 6%   |
| 716170   | 27  | 2  | 60-5148 - NITRATE/NITRILE STRIPS PK/50                                        | 28.59 | 771.93  | 18.58 | 501.66  | USD LIST LESS 35% SUPPLIES-SCIENCE EDUCATION          | 30.19 | 815.13 | 19.62 | 529.83 | 10.57 | 35% | 1.04  | 6%   |
| 032400   | 398 | 43 | 032400 - CLIP BINDER MED 1 1/4 IN BLACK PACK OF 12 - SCHOOL SMART             | 1.99  | 792.02  | 1.29  | 513.42  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 1.99  | 792.02 | 1.29  | 514.81 | 0.70  | 35% | 0.00  | 0%   |
| 1466110  | 33  | 1  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 781.77  | 15.40 | 508.20  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 781.77 | 15.40 | 508.15 | 8.29  | 35% | 0.00  | 0%   |
| 070-5473 | 30  | 1  | 070314 - FOLDER FILE HANGING LTR SIZE 1/3 CUT PACK OF 25 SCHOOL SMART         | 24.59 | 773.70  | 15.98 | 479.40  | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE           | 25.99 | 779.70 | 16.89 | 506.81 | 9.10  | 35% | 0.91  | 6%   |
| 085931   | 52  | 2  | 085931 - POM PONS ASST SIZE HOT COLORS SET OF 100                             | 13.99 | 727.48  | 9.09  | 472.68  | NA                                                    | 14.59 | 758.68 | 9.48  | 493.14 | 5.11  | 35% | 0.39  | 4%   |
| 1354258  | 104 | 6  | 1354258 - HIGHLIGHTER ASST CLRS TANK SCHOOL SMART SET OF 6                    | 6.69  | 695.76  | 4.35  | 452.40  | USD LIST LESS 35% SUPPLIES-WRITING                    | 7.29  | 758.16 | 4.74  | 492.80 | 2.55  | 35% | 0.39  | 9%   |
| 1465886  | 39  | 10 | 1465886 - PAPER CONSTRUCTION CHILDRAFT ASST 9X12 LIGHT WEIGHT PACK OF 1       | 17.99 | 701.61  | 11.69 | 455.91  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES               | 18.69 | 728.91 | 12.15 | 473.79 | 6.54  | 35% | 0.46  | 4%   |
| 087788   | 36  | 3  | 087788 - NOTES HIGHLAND BRIGHT COLOR 3X3 PACK OF 12                           | 15.99 | 575.64  | 10.39 | 374.04  | USD LIST LESS 35% SUPPLIES-PAPER                      | 19.99 | 719.64 | 12.99 | 467.77 | 7.00  | 35% | 2.60  | 25%  |
| 401986   | 30  | 1  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 710.70  | 15.40 | 462.00  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 710.70 | 15.40 | 461.96 | 8.29  | 35% | 0.00  | 0%   |
| 573152   | 30  | 1  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 710.70  | 15.40 | 462.00  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 710.70 | 15.40 | 461.96 | 8.29  | 35% | 0.00  | 0%   |
| 1500600  | 37  | 6  | 1500600 - PAPERCLIPS SCHOOL SMART SMOOTH 1 1/4 IN PACK OF 1000                | 17.29 | 639.73  | 11.24 | 415.80  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 19.19 | 710.03 | 12.47 | 461.52 | 6.72  | 35% | 1.23  | 11%  |
| 1506538  | 71  | 4  | 1506538 - CONST PRR 12X18 BRIGHT GREEN PRANG PACK OF 100                      | 9.49  | 673.79  | 6.17  | 438.07  | USD LIST LESS 35% SUPPLIES-PAPER                      | 9.99  | 709.29 | 6.49  | 461.04 | 3.50  | 35% | 0.32  | 5%   |
| 077320   | 42  | 9  | 077320 - PAPER NOTE PAD SFT STICK YELLOW HIGHLAND 3X3 PACK OF 12              | 11.29 | 474.18  | 7.34  | 308.28  | USD LIST LESS 35% SUPPLIES-PAPER                      | 16.79 | 705.18 | 10.91 | 458.37 | 5.88  | 35% | 3.57  | 49%  |
| 070314   | 27  | 8  | 070314 - FOLDER FILE HANGING LTR SIZE 1/3 CUT PACK OF 25 SCHOOL SMART         | 24.59 | 663.93  | 15.98 | 431.46  | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE           | 25.99 | 701.73 | 16.89 | 456.12 | 9.10  | 35% | 0.91  | 6%   |
| 1009626  | 29  | 9  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 701.40  | 7.60  | 456.00  | NA                                                    | 11.69 | 701.40 | 7.60  | 455.91 | 4.09  | 35% | 0.00  | 0%   |
| 1137801  | 60  | 5  | 1137801 - TAGGING WHITE SPRAY 8OZ 11.5 PT 5273 IN PACK OF 100                 | 10.19 | 653.40  | 7.08  | 421.90  | USD LIST LESS 35% SUPPLIES-PAPER                      | 10.19 | 653.40 | 7.08  | 421.90 | 4.49  | 35% | 0.00  | 0%   |
| 0481798  | 29  | 5  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 687.01  | 15.40 | 446.60  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 687.01 | 15.40 | 446.56 | 8.29  | 35% | 0.00  | 0%   |
| 1577728  | 26  | 6  | 1577728 - MARKER DRY ERASE EXPO LOW ODOR CHISEL PURPLE PACK OF 12             | 26.39 | 686.14  | 17.15 | 445.90  | USD LIST LESS 35% SUPPLIES-WRITING                    | 26.39 | 686.14 | 17.15 | 445.99 | 9.24  | 35% | 0.00  | 0%   |
| 085961   | 59  | 6  | 085961 - STICKS JUMBO NATURAL PACK OF 500                                     | 11.89 | 701.51  | 7.73  | 456.07  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES               | 11.99 | 707.41 | 7.54  | 444.86 | 4.45  | 37% | -0.19 | -2%  |
| 233202   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233226   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233232   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233250   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233286   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233295   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 233301   | 48  | 1  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 671.52  | 9.09  | 436.32  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 681.12 | 9.22  | 442.73 | 4.97  | 35% | 0.13  | 1%   |
| 077402   | 34  | 4  | 077402 - MARKER SHARPIE GREEN FINE PACK OF 12                                 | 19.99 | 679.66  | 12.99 | 441.66  | USD LIST LESS 35% SUPPLIES-WRITING                    | 19.99 | 679.66 | 12.99 | 441.78 | 7.00  | 35% | 0.00  | 0%   |
| 2404535  | 120 | 4  | 2404535 - PENCIL AVANTUR OLE GLORY PACK OF 12                                 | 5.29  | 634.80  | 3.44  | 412.80  | USD LIST LESS 35% SUPPLIES-WRITING                    | 5.59  | 670.80 | 3.63  | 436.02 | 1.96  | 35% | 0.19  | 6%   |
| 209217   | 25  | 7  | 209217 - RACQUET BADMINTON YELLOW STEEL SMART                                 | 26.79 | 609.75  | 17.41 | 369.75  | USD LIST LESS 35% SUPPLIES-PHYSICAL EDUCATION         | 28.29 | 649.75 | 17.19 | 423.79 | 8.29  | 35% | 0.40  | 4%   |
| 1485728  | 40  | 1  | 1485728 - CONST PRR 12X18 BRIGHT GREEN PRANG PACK OF 100                      | 9.49  | 607.60  | 14.75 | 590.00  | USD LIST LESS 35% SUPPLIES-PAPER                      | 10.99 | 799.60 | 10.60 | 424.00 | 9.39  | 47% | -4.15 | -28% |
| 1328683  | 55  | 3  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 642.95  | 7.60  | 418.00  | NA                                                    | 11.69 | 642.95 | 7.60  | 417.92 | 4.09  | 35% | 0.00  | 0%   |
| 133745   | 55  | 6  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 642.95  | 7.60  | 418.00  | NA                                                    | 11.69 | 642.95 | 7.60  | 417.92 | 4.09  | 35% | 0.00  | 0%   |
| 583131   | 27  | 2  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 639.63  | 15.40 | 415.80  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 639.63 | 15.40 | 415.76 | 8.29  | 35% | 0.00  | 0%   |
| 1754931  | 30  | 1  | 1375491 - PLATE SPEEDBALL GL PRINTING SXS IN                                  | 20.69 | 620.70  | 13.45 | 403.50  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES               | 21.29 | 638.70 | 13.84 | 415.16 | 7.45  | 35% | 0.39  | 3%   |
| 299650   | 45  | 5  | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 629.55  | 9.09  | 409.05  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 638.55 | 9.22  | 415.06 | 4.97  | 35% | 0.13  | 1%   |
| 1006836  | 54  | 8  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 631.26  | 7.60  | 410.40  | NA                                                    | 11.69 | 631.26 | 7.60  | 410.32 | 4.09  | 35% | 0.00  | 0%   |
| 084280   | 37  | 3  | 084280 - TRIMER DIGITAL COUT DOWN/UP - SCHOOL SMART                           | 16.69 | 628.63  | 11.04 | 408.48  | USD LIST LESS 35% INSTRUCTIONAL SOLUTIONS-RESOURCES_F | 16.99 | 628.63 | 11.04 | 408.61 | 5.95  | 35% | 0.00  | 0%   |
| 2088562  | 39  | 2  | 2088562 - BOOK BLANK 8X11 IN ASSORTED COLORS 12 SHITS PACK OF 6               | 15.09 | 588.51  | 9.81  | 382.59  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES               | 15.09 | 588.51 | 9.81  | 382.59 | 5.95  | 35% | 0.58  | 9%   |
| 067505   | 26  | 8  | 067505 - FOLDER 2-POCKET W/FASTENERS SMOOTH ASST PACK OF 25 SCHOOL SMA        | 21.89 | 569.14  | 14.23 | 369.98  | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE           | 23.49 | 610.74 | 15.27 | 396.98 | 8.22  | 35% | 1.04  | 7%   |
| 336544   | 43  | 17 | 220-0615 - VINEGAR WHITE 1 QT                                                 | 19.99 | 601.57  | 9.09  | 390.87  | USD LIST LESS 35% SS SCIENCE-FOSS/DELTA               | 14.19 | 610.17 | 9.22  | 396.61 | 4.97  | 35% | 0.13  | 1%   |
| 1337746  | 51  | 7  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 596.19  | 7.60  | 387.60  | NA                                                    | 11.69 | 596.19 | 7.60  | 387.52 | 4.09  | 35% | 0.00  | 0%   |
| 146112   | 25  | 1  | 35-1051 - VIRUSES AND BACTERIA LAM POSTER                                     | 23.69 | 592.25  | 15.40 | 385.00  | USD LIST LESS 35% SS SCIENCE-SCIENCE CATEGORY         | 23.69 | 592.25 | 15.40 | 384.96 | 8.29  | 35% | 0.00  | 0%   |
| 059634   | 74  | 11 | 059634 - CLEANER MARKER BOARD EXPO SAN1803 80Z PUMP SPRAY                     | 8.69  | 643.06  | 5.65  | 418.10  | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES  | 7.99  | 591.26 | 5.19  | 384.32 | 2.80  | 35% | -0.46 | -8%  |
| 2018457  | 26  | 2  | 2018457 - BOUNCYNABANDS FOR DESKS - BLACK                                     | 25.99 | 617.76  | 16.89 | 439.14  | USD LIST LESS 35% SUPPLIES-SPECIAL NEEDS              | 22.69 | 589.94 | 14.75 | 383.46 | 7.94  | 35% | -2.14 | -13% |
| 1481889  | 40  | 2  | 1481889 - BOOK COMMUNICATION ADMIT STUDENT -MTS 1/2X5 8/W C/BS EAI            | 11.79 | 471.60  | 7.00  | 280.00  | USD LIST LESS 35% SUPPLIES-PAPER                      | 14.89 | 587.60 | 9.55  | 381.94 | 5.14  | 35% | 2.55  | 36%  |
| 1494942  | 165 | 3  | 1494942 - PAPER PRIMARY JOURNAL 9.75X7.5 80 SHEETS                            | 4.09  | 464.25  | 2.66  | 438.90  | USD LIST LESS 35% SUPPLIES-PAPER                      | 4.19  | 464.25 | 2.66  | 438.15 | 1.96  | 35% | -0.75 | -18% |
| 1328684  | 50  | 1  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 584.50  | 7.60  | 380.00  | NA                                                    | 11.69 | 584.50 | 7.60  | 379.93 | 4.09  | 35% | 0.00  | 0%   |
| 1280642  | 49  | 13 | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                     | 11.69 | 572.81  | 7.60  | 372.40  | NA                                                    | 11.69 | 572.81 | 7.60  | 372.33 | 4.09  | 35% | 0.00  | 0%   |
| 1473633  | 20  | 4  | 1473633 - BOOK COMMUNICATION TARDY SLIP MT 8 1/2X11 W/P C/BS 2PT 20101        | 18.69 | 542.01  | 12.15 | 352.35  | USD LIST LESS 35% SUPPLIES-PAPER                      | 19.69 | 571.01 | 12.80 | 371.16 | 6.89  | 35% | 0.65  | 5%   |
| 1600227  | 62  | 7  | 1600227 - NOTES ADVIS RYCYD 3X3 - PACK OF 12 - BSN36620                       | 9.19  | 569.78  | 6.89  | 427.18  | USD LIST LESS 35% SUPPLIES-PAPER                      | 9.19  | 569.78 | 5.97  | 370.36 | 3.22  | 35% | -0.92 | -13% |
| 1600223  | 48  | 2  | 1600223 - NOTES ADVISIVE 3X3 YW- PACK OF 24 - BSN36616                        | 13.99 | 559.60  | 9.09  | 363.60  | USD LIST LESS 35% SUPPLIES-PAPER                      | 13.99 | 559.60 | 9.09  | 363.74 | 4.09  | 35% | 0.00  | 0%   |
| 1400750  | 83  | 4  | 1400750 - MARKER DRY ERASE CHISEL SCHOOL SMART ASST SET OF 4                  | 7.99  | 667.17  | 5.19  | 430.77  | USD LIST LESS 35% SUPPLIES-WRITING                    | 6.60  | 555.27 | 4.35  | 360.93 | 2.34  | 35% | -0.84 | -16% |
| 025669   | 33  | 7  | 025669 - NOTES POST-IT 1.5X2 ASSTD MMM653AU PK/12                             | 10.99 | 527.67  |       |         |                                                       |       |        |       |        |       |     |       |      |

|         |     |    |                                                                            |       |         |       |        |                                                        |       |         |      |        |       |     |       |      |
|---------|-----|----|----------------------------------------------------------------------------|-------|---------|-------|--------|--------------------------------------------------------|-------|---------|------|--------|-------|-----|-------|------|
| 1436350 | 26  | 3  | 1436350 - STAPLER ASCEND RECYCLED BOSB210                                  | 14.69 | 381.94  | 9.55  | 248.30 | NA                                                     | 14.69 | 381.94  | 9.55 | 248.26 | 5.14  | 35% | 0.00  | 0%   |
| 007521  | 184 | 14 | 007521 - CRAYONS CRAYOLA STD SIZE SET OF 24                                | 3.19  | 586.96  | 1.34  | 246.56 | NA                                                     | 3.19  | 586.96  | 1.34 | 246.56 | 1.85  | 58% | 0.00  | 0%   |
| 1304054 | 32  | 1  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 374.08  | 7.60  | 243.20 | NA                                                     | 11.69 | 374.08  | 7.60 | 243.15 | 4.09  | 35% | 0.00  | 0%   |
| 1310427 | 32  | 2  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 374.08  | 7.60  | 243.20 | NA                                                     | 11.69 | 374.08  | 7.60 | 243.15 | 4.09  | 35% | 0.00  | 0%   |
| 248962  | 26  | 12 | 220-0615 - VINEGAR WHITE 1 QT                                              | 13.99 | 363.74  | 9.09  | 236.34 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 14.19 | 368.94  | 9.22 | 239.81 | 4.97  | 35% | 0.13  | 1%   |
| 054405  | 68  | 5  | 054405 - CONST PPR 12X18 GOLD TRURAY 50 SHTS                               | 7.59  | 516.12  | 4.93  | 335.24 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 516.12  | 3.51 | 238.68 | 4.08  | 54% | -1.42 | -29% |
| 293922  | 25  | 2  | 220-0615 - VINEGAR WHITE 1 QT                                              | 13.99 | 363.74  | 9.09  | 236.34 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 14.19 | 368.94  | 9.22 | 239.81 | 4.97  | 35% | 0.13  | 1%   |
| 1006764 | 30  | 1  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 350.70  | 7.60  | 228.00 | NA                                                     | 11.69 | 350.70  | 7.60 | 227.96 | 4.09  | 35% | 0.00  | 0%   |
| 1310430 | 30  | 1  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 350.70  | 7.60  | 228.00 | NA                                                     | 11.69 | 350.70  | 7.60 | 227.96 | 4.09  | 35% | 0.00  | 0%   |
| 088717  | 106 | 7  | 088717 - INDEX CARDS 3X5 RULED CHERRY PK OF 100 SCHOOL SMART               | 3.09  | 327.54  | 2.01  | 213.06 | USD LIST LESS 35% SUPPLIES-PAPER                       | 3.29  | 348.74  | 2.14 | 226.68 | 1.15  | 35% | 0.13  | 6%   |
| 050046  | 26  | 11 | 050046 - POST-IT NOTE 3X3 FLORAL FANTASY PACK OF 5                         | 12.89 | 335.14  | 8.38  | 217.88 | USD LIST LESS 35% SUPPLIES-PAPER                       | 13.09 | 340.34  | 8.51 | 221.22 | 4.58  | 35% | 0.13  | 2%   |
| 054144  | 63  | 9  | 054144 - CONST PPR 12X18 GRAY TRURAY 50 SHTS                               | 7.59  | 478.17  | 4.93  | 310.59 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 478.17  | 3.51 | 221.13 | 4.08  | 54% | -1.42 | -29% |
| 1333729 | 29  | 4  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 339.01  | 7.60  | 220.20 | NA                                                     | 11.69 | 339.01  | 7.60 | 220.36 | 4.09  | 35% | 0.00  | 0%   |
| 084893  | 49  | 5  | 084893 - FOLDER 2-Pocket LT BLUE PACK OF 25 - SCHOOL SMART                 | 20.99 | 1028.51 | 13.64 | 668.36 | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE            | 20.99 | 1028.51 | 4.36 | 213.64 | 16.63 | 79% | -9.28 | -68% |
| 2092446 | 31  | 6  | 2092446 - MARKER SHARPE FLUPOCHART ASSORTED SET OF 8                       | 13.29 | 411.99  | 8.64  | 267.84 | USD LIST LESS 35% SUPPLIES-WRITING                     | 13.29 | 411.99  | 6.87 | 212.97 | 6.42  | 48% | -1.77 | -20% |
| 1337116 | 28  | 2  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 327.32  | 7.60  | 212.80 | NA                                                     | 11.69 | 327.32  | 7.60 | 212.76 | 4.09  | 35% | 0.00  | 0%   |
| 2041539 | 43  | 6  | 2041539 - CONST PPR 12X18 DK PINK TRURAY 50 SHTS                           | 7.59  | 326.37  | 4.93  | 211.99 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 326.37  | 4.93 | 212.14 | 2.66  | 35% | 0.00  | 0%   |
| 1376753 | 50  | 1  | 1376753 - BINDER ECONOMY 0.5 IN ROUND RING BLACK BSN28526                  | 6.49  | 324.50  | 3.11  | 155.50 | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE            | 6.49  | 324.50  | 4.22 | 210.93 | 2.27  | 35% | 1.11  | 36%  |
| 086363  | 50  | 1  | 086363 - BINDER ROUND RING 1 IN WHITE SCHOOL SMART                         | 6.29  | 314.50  | 4.09  | 204.50 | USD LIST LESS 35% SUPPLIES-DOCUMENT STORAGE            | 6.49  | 324.50  | 4.22 | 210.93 | 2.27  | 35% | 0.13  | 3%   |
| 086359  | 50  | 1  | 086359 - BINDER ROUND RING 1 IN RED SCHOOL SMART                           | 6.29  | 314.50  | 4.72  | 236.00 | NA                                                     | 6.49  | 324.50  | 4.22 | 210.93 | 2.27  | 35% | -0.50 | -11% |
| 1506537 | 32  | 4  | 1506537 - CONST PPR 12X18 WHITE PRANG PACK OF 100                          | 9.49  | 303.68  | 6.17  | 197.44 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 9.99  | 319.68  | 6.49 | 207.79 | 3.50  | 35% | 0.32  | 5%   |
| 1334760 | 27  | 16 | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 315.63  | 7.60  | 205.20 | NA                                                     | 11.69 | 315.63  | 7.60 | 205.16 | 4.09  | 35% | 0.00  | 0%   |
| 084475  | 244 | 13 | 084475 - PAPERCLIPS SCHOOL SMART SMOOTH 2 IN PACK OF 100                   | 1.89  | 461.16  | 1.23  | 300.12 | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES   | 1.89  | 461.16  | 0.84 | 204.96 | 1.05  | 56% | -0.39 | -32% |
| 1272201 | 26  | 8  | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 303.94  | 7.60  | 197.80 | NA                                                     | 11.69 | 303.94  | 7.60 | 197.56 | 4.09  | 35% | 0.00  | 0%   |
| 1354156 | 26  | 12 | 091464 - POSITIVE AND NEGATIVE NUMBER DICE - SCHOOL SMART                  | 11.69 | 303.94  | 7.60  | 197.80 | NA                                                     | 11.69 | 303.94  | 7.60 | 197.56 | 4.09  | 35% | 0.00  | 0%   |
| 1367088 | 25  | 2  | 1367088 - PAINT WATERCOLOR PRANG OVAL 8 PAN REFILL STRIP PACK OF 3         | 12.19 | 304.75  | 7.92  | 198.00 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 11.99 | 299.75  | 7.79 | 194.84 | 4.20  | 35% | -0.13 | -2%  |
| 2104607 | 28  | 4  | 2104607 - HEADPHONES LIGHTWEIGHT ON-EAR - 3.5MM - BLACK - CALIFONE CA-2 -  | 9.29  | 259.00  | 7.96  | 222.88 | USD LIST LESS 14% AV TECH-A/V TECHNOLOGY               | 8.05  | 225.40  | 6.92 | 193.84 | 1.13  | 14% | -1.04 | -13% |
| 059745  | 32  | 6  | 059745 - MARKER EXPD DRY ERASE 4 CLR BULLET SET/4                          | 9.29  | 297.28  | 6.04  | 193.28 | USD LIST LESS 35% SUPPLIES-WRITING                     | 9.29  | 297.28  | 6.04 | 193.23 | 3.25  | 35% | 0.00  | 0%   |
| 054147  | 39  | 6  | 054147 - CONST PPR 12X18 SLATE TRURAY 50 SHTS                              | 7.59  | 296.01  | 4.93  | 192.27 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 296.01  | 4.93 | 192.41 | 2.66  | 35% | 0.00  | 0%   |
| 2105325 | 156 | 2  | 2105325 - SAX CANVAS PANEL B3X10 IN WHITE                                  | 1.49  | 232.44  | 0.97  | 151.32 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 1.89  | 294.84  | 1.23 | 193.05 | 0.66  | 35% | 0.26  | 27%  |
| 054057  | 38  | 7  | 054057 - CONST PPR 12X18 MAGENTA TRUAY 50 SHTS                             | 7.59  | 288.42  | 4.93  | 187.34 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 288.42  | 4.93 | 187.47 | 2.66  | 35% | 0.00  | 0%   |
| 085327  | 43  | 5  | 085327 - PAPER CHART 24X32 1 IN RLD 25 SHTS SCHOOL SMART                   | 15.99 | 667.57  | 10.39 | 446.77 | USD LIST LESS 35% SUPPLIES-PAPER                       | 17.29 | 743.47  | 4.32 | 185.76 | 12.97 | 75% | -6.07 | -58% |
| 1506528 | 28  | 3  | 1506528 - CONST PPR 12X18 SKY BLUE PRANG PACK OF 100                       | 9.49  | 265.72  | 6.17  | 172.76 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 9.99  | 279.72  | 6.49 | 181.82 | 3.50  | 35% | 0.32  | 5%   |
| 1506535 | 28  | 3  | 1506535 - CONST PPR 12X18 GRAY PRANG PACK OF 100                           | 9.49  | 265.72  | 6.17  | 172.76 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 9.99  | 279.72  | 6.49 | 181.82 | 3.50  | 35% | 0.32  | 5%   |
| 2040529 | 50  | 1  | 2040529 - PENCILS AWARD STAR STUDENT PIAZZA PACK OF 12                     | 5.29  | 264.50  | 3.44  | 172.00 | USD LIST LESS 35% SUPPLIES-WRITING                     | 5.59  | 279.50  | 3.63 | 181.68 | 1.96  | 35% | 0.19  | 6%   |
| 084874  | 77  | 2  | 084874 - NOTES YELLOW 1.5X PK12 - SCHOOL SMART                             | 3.49  | 268.73  | 2.27  | 174.79 | USD LIST LESS 35% SUPPLIES-PAPER                       | 3.49  | 268.73  | 2.27 | 174.67 | 1.22  | 35% | 0.00  | 0%   |
| 054096  | 47  | 7  | 054096 - CONST PPR 12X18 PINK TRUAY 50 SHTS                                | 7.59  | 256.73  | 4.93  | 231.71 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 256.73  | 3.69 | 173.43 | 3.90  | 51% | -1.24 | -25% |
| 1437792 | 30  | 1  | 1437792 - RULER 18 INCH - STAINLESS STEEL - SCHOOL SMART                   | 6.69  | 200.70  | 4.35  | 130.50 | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES   | 6.69  | 200.70  | 5.71 | 171.41 | 1.08  | 35% | 1.36  | 31%  |
| 1506524 | 26  | 2  | 1506524 - CONST PPR 12X18 VIOLET PRANG PACK OF 100                         | 9.49  | 246.74  | 6.17  | 160.42 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 9.99  | 259.74  | 6.49 | 168.83 | 3.50  | 35% | 0.32  | 5%   |
| 2040518 | 45  | 2  | 2040518 - PENCILS AWARD YOURE DOING A GREAT JOB PACK OF 12                 | 5.29  | 238.05  | 3.44  | 154.80 | USD LIST LESS 35% SUPPLIES-WRITING                     | 5.59  | 251.55  | 3.63 | 163.51 | 1.96  | 35% | 0.19  | 6%   |
| 085335  | 54  | 7  | 085335 - PAPER CHART 24X32 1.5 IN RLD 25 SHTS SCHOOL SMART                 | 7.99  | 431.46  | 3.02  | 163.08 | NA                                                     | 8.49  | 458.46  | 3.02 | 163.08 | 5.47  | 64% | 0.00  | 0%   |
| 1506330 | 25  | 2  | 1506330 - CONST PPR 12X18 HOLIDAY GREEN PRANG PACK OF 100                  | 9.49  | 237.25  | 6.17  | 154.25 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 9.99  | 249.75  | 6.49 | 162.34 | 3.50  | 35% | 0.32  | 5%   |
| 027626  | 72  | 2  | 027626 - GLUE SCHOOL CRAYOLA 4 OZ                                          | 3.09  | 222.48  | 2.01  | 144.72 | USD LIST LESS 35% SUPPLIES-ADHESIVES                   | 3.19  | 229.68  | 2.07 | 149.29 | 1.12  | 35% | 0.06  | 3%   |
| 086411  | 53  | 5  | 086411 - ART MARKER WASHABLE CHISEL TIP SET OF 8 - SCHOOL SMART            | 2.29  | 227.37  | 2.79  | 147.87 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 4.29  | 227.37  | 2.79 | 147.79 | 1.50  | 35% | 0.00  | 0%   |
| 1532800 | 36  | 7  | 1532800 - SCISSORS MULTIPURPOSE SCOTCH 8 IN STRAIGHT EACH                  | 5.99  | 215.64  | 3.89  | 140.04 | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES   | 6.29  | 226.44  | 4.09 | 147.19 | 2.20  | 35% | 0.20  | 5%   |
| 1570436 | 25  | 1  | 1570436 - STICKER PAD 7X8 INCH - REWARD PACK OF 738                        | 8.39  | 209.75  | 5.45  | 136.25 | USD LIST LESS 35% INSTRUCTIONAL SOLUTIONS-RESOURCES_F  | 8.39  | 209.75  | 5.71 | 142.84 | 3.08  | 35% | 0.26  | 5%   |
| 085117  | 51  | 2  | 085117 - ART MARKER CONICAL TIP SET OF 8 - SCHOOL SMART                    | 3.99  | 203.49  | 2.59  | 132.09 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 4.29  | 218.79  | 2.79 | 142.21 | 1.50  | 35% | 0.20  | 8%   |
| 1506461 | 84  | 3  | 1506461 - CONST PPR 12X18 BLACK PRANG PACK OF 50                           | 5.09  | 427.56  | 1.44  | 120.96 | NA                                                     | 4.79  | 402.36  | 1.68 | 141.12 | 3.11  | 65% | 0.24  | 17%  |
| 038074  | 20  | 2  | 038074 - CLIPBOARD LETTER SMOKE - SCHOOL SMART                             | 6.09  | 200.70  | 4.35  | 130.50 | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES   | 7.09  | 212.70  | 4.61 | 138.26 | 2.48  | 35% | 0.26  | 6%   |
| 027226  | 30  | 3  | 027226 - PEN BLACK BALLPOINT CRYSTAL STICK MEDIUM 1.0MM PACK OF 12         | 7.09  | 212.70  | 4.61  | 138.30 | USD LIST LESS 35% SUPPLIES-WRITING                     | 7.09  | 212.70  | 4.61 | 138.26 | 2.48  | 35% | 0.00  | 0%   |
| 088703  | 62  | 4  | 088703 - INDEX CARD 3X5 PLAIN SALMON PACK OF 100 SCHOOL SMART              | 3.09  | 191.58  | 2.01  | 124.62 | USD LIST LESS 35% SUPPLIES-PAPER                       | 3.29  | 203.98  | 2.14 | 132.59 | 1.15  | 35% | 0.13  | 6%   |
| 088718  | 61  | 6  | 088718 - INDEX CARDS 3X5 RULED GREEN PK OF 100 SCHOOL SMART                | 3.09  | 188.49  | 2.01  | 122.61 | USD LIST LESS 35% SUPPLIES-PAPER                       | 3.29  | 200.69  | 2.14 | 130.45 | 1.15  | 35% | 0.13  | 6%   |
| 2106433 | 50  | 1  | 2106433 - STRETCHER BAR FREDRIX STANDARD 20 IN                             | 3.79  | 189.50  | 2.46  | 123.00 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 3.99  | 199.50  | 2.59 | 129.68 | 1.40  | 35% | 0.13  | 5%   |
| 061419  | 55  | 18 | 061419 - CORRECTION FLUID WHITE-OUT CORRECTION FLUID EXTRA COVERAGE 2OZM   | 3.59  | 197.45  | 2.33  | 128.15 | USD LIST LESS 35% SUPPLIES-WRITING                     | 3.59  | 197.45  | 2.33 | 128.34 | 1.26  | 35% | 0.00  | 0%   |
| 1537842 | 26  | 5  | 1537842 - CONST PPR 12X18 ATOMIC BLUE TRUAY 50 SHTS                        | 7.59  | 197.34  | 4.93  | 128.18 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 197.34  | 4.93 | 128.27 | 2.66  | 35% | 0.00  | 0%   |
| 2103355 | 25  | 2  | 2103355 - CONST PPR 12 X18 IN IVORY TRUAY 50 SHTS                          | 7.59  | 189.75  | 4.93  | 123.25 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 189.75  | 4.93 | 123.34 | 2.66  | 35% | 0.00  | 0%   |
| 088715  | 55  | 5  | 088715 - INDEX CARDS 3X5 RULED BLUE PK OF 100 SCHOOL SMART                 | 3.09  | 169.95  | 2.01  | 110.55 | USD LIST LESS 35% SUPPLIES-PAPER                       | 3.29  | 180.95  | 2.14 | 117.62 | 1.15  | 35% | 0.13  | 6%   |
| 2005879 | 28  | 10 | 2005879 - PEN BIC CRYSTAL XTRA BOLD STICK 1.6 MM ASST SET OF 24            | 11.99 | 335.72  | 7.79  | 218.12 | NA                                                     | 11.99 | 335.72  | 4.20 | 117.60 | 7.79  | 65% | -3.59 | -66% |
| 053958  | 41  | 3  | 053958 - CONST PPR 9X12 MAGENTA TRUAY 50 SHTS                              | 4.29  | 175.89  | 2.79  | 114.39 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 4.29  | 175.89  | 2.79 | 114.33 | 1.50  | 35% | 0.00  | 0%   |
| 054087  | 29  | 4  | 054087 - CONST PPR 12X18 VIOLET TRUAY 50 SHTS                              | 7.59  | 220.11  | 4.93  | 142.97 | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 7.59  | 220.11  | 3.69 | 107.01 | 3.90  | 51% | -1.24 | -25% |
| 1494645 | 51  | 2  | 1494645 - MOUNTING PUTTY 2 OUNCE WHITE PACK OF 4                           | 3.19  | 162.69  | 2.07  | 105.57 | USD LIST LESS 35% SUPPLIES-OFFICE/CLASSROOM SUPPLIES   | 3.19  | 162.69  | 2.07 | 105.75 | 1.12  | 35% | 0.00  | 0%   |
| 2091969 | 105 | 3  | 2091969 - CRAYONS SCHOOL SMART MULTICULTURAL SET OF 8                      | 2.09  | 114.45  | 0.71  | 74.55  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 1.49  | 156.45  | 0.97 | 101.69 | 0.52  | 35% | 0.26  | 36%  |
| 2106428 | 50  | 1  | 2106428 - STRETCHER BAR FREDRIX STANDARD 14 IN                             | 2.89  | 144.50  | 1.88  | 94.00  | USD LIST LESS 35% SUPPLIES-ART SUPPLIES                | 3.09  | 154.50  | 2.01 | 100.43 | 1.08  | 35% | 0.13  | 7%   |
| 1400753 | 25  | 3  | 1400753 - MARKER DRY ERASE CHISEL SCHOOL SMART RED PACK OF 12              | 25.29 | 632.25  | 3.99  | 99.75  | NA                                                     | 25.29 | 632.25  | 3.99 | 99.75  | 21.30 | 84% | 0.00  | 0%   |
| 2087059 | 38  | 3  | 2087059 - DISINFECTING WIPES BY CLEAN CUT, LEMON SCENT, 35 WET WIPES 0017: | 3.79  | 144.02  | 2.46  | 93.48  | USD LIST LESS 35% SUPPLIES-JANITORIAL/BREAKROOM SUPPLI | 3.99  | 151.62  | 2.59 | 98.55  | 1.40  | 35% | 0.13  | 5%   |
| 2040513 | 27  | 5  | 2040513 - PENCILS AWARD BIRTHDAY CELEBRATION PACK OF 12                    | 5.29  | 142.83  | 3.44  | 92.88  | USD LIST LESS 35% SUPPLIES-WRITING                     | 5.59  | 150.93  | 3.63 | 98.10  | 1.96  | 35% | 0.19  | 6%   |
| 2040522 | 27  |    |                                                                            |       |         |       |        |                                                        |       |         |      |        |       |     |       |      |



# DISTRICT 300

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

**DATE:** December 4, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Robyn Cornelissen,  
Comptroller

**SUBJECT:** Acceptance of the FY23 Annual Comprehensive Financial Report (ACFR)

|                                              |            |
|----------------------------------------------|------------|
| Presented at the following<br>Board Meetings |            |
| Board Operations Committee                   | 12/4/2023  |
| Policy/Legislative                           |            |
| School Utilization                           |            |
| BOE 1 <sup>st</sup> Reading                  | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading                  | 12/12/2023 |

### Background

Attached for your review is a copy of the DRAFT annual financial report for FY 2022-23. Once again, the District received an unmodified opinion from our auditors, which assures that the annual comprehensive financial report presented is free from material misstatements and is represented fairly in accordance with the Generally Accepted Accounting Principles (GAAP). The financial statements fairly show the District's financial condition, position, and operations. Annually, the Board is to review and accept the annual financial report, and the administration is to file the report by December 15. The attached report is a DRAFT version of the report and will be finalized prior to December 15.

As part of the State Annual Financial Report (AFR) and pursuant to the authority provided by Section 1A-8 of the School Code, the Illinois State Board of Education (ISBE) analyzes the District's financial health through the "School District Financial Profile." This tool is used to help monitor school districts' finances and identify which are in or are moving toward financial difficulty. As highlighted on page 4 of the AFR, the District received a score of 3.8 out of 4.0 and was rated in the highest category of "Recognition."

Beginning in FY 2022-23, the District was required to implement the Governmental Accounting Standards Board (GASB) No. 96, *Subscription-Based Information Technology Arrangements*, to report its right to use subscription assets in our financial statements. The District's right to use subscription assets for FY23 was \$0.6 million.

### All Funds Analysis

Overall, the District ended the year with revenues exceeding expenditures, resulting in a positive net change of \$12.2 million and an end-of-year fund balance of \$180.9 million. The District retired \$77.7 in bonds and debt certificates and issued \$60.4 in refunding bonds during FY 2022-2023. The District approved a permanent transfer of funds from the Operations and Maintenance Fund to the Capital Projects Fund that will be used on future construction and capital improvement projects.

### Operating Fund Analysis

Overall, the operating fund balance ended at \$119.5 million, a \$1.8 million reduction from the FY 2021-2022 fund balance. Revenues were trending to exceed expenditures in the Operations and Maintenance Fund. As presented at the November 2023 board meeting, \$12.0 million of this surplus was

transferred to the capital projects funds for future capital projects. The District's operating fund balance is 31.3% of the operating expenditures (\$382.2 million). The district fund balance policy recommends that our operating fund balance be at 30% of operating expenditures, with a goal of 30%. Therefore, we ended the year in compliance with our fund balance policy.

#### Debt Service Fund Analysis

The Debt Service fund balance ended at \$11.9 million, with an increase of \$1.2 million over the 2021-2022 fund balance and approximately \$3.6 million over the 2022-2023 budget. The variance over budget resulted from retiring the bonds and debt certificates and issuing the refunding bonds.

#### Capital Projects Fund Analysis

The Capital Projects fund balance increased by \$12.7 million over the 2021-2022 fund balance. Although the 2022-2023 budget had an overall deficit of \$15.2 million, the fund ended with increased revenues over expenditures totaling \$0.7 million before the \$12.0 million permanent transfer of funds to cover future capital projects. The ending fund balance is \$49.5 million.

#### General Fund Budgetary Highlights

The District's General Fund budget anticipated that revenues would exceed expenditures and net other financing sources/uses by \$9.4 million. The actual results for the year show a surplus of revenues of \$3.7 million, a deficit for expenditures of \$9.3 million, and net other sources/uses with a deficit of \$1.4 million, ending with a net deficit variance of actual to the budget of \$7.0 million. The net increase to fund balance of \$2.4 million.

Actual revenues were higher than budgeted by \$3.7 million, primarily associated with the increase of state payments, including on-behalf payments to TRS (actual over budget) of \$14.0 million, a deficit of \$7.6 million in local revenue, and a deficit of \$2.7 million in the National School Lunch and Breakfast Programs and other restricted grant funds received.

Actual expenditures were \$9.3 million more than anticipated, primarily associated with the increase of on-behalf payments to TRS from the state (actual over budget), including an additional \$2.1 million spent on instructional functions.

At year-end, the fund balance for the General Fund increased by \$2.4 million.

#### Recommendation

The administration recommends accepting the Annual Comprehensive Financial Report for FY 2022-2023 as presented. The over-budget and under-budget items identified above will be monitored as we develop the FY 2024-2025 budget.

# Annual Comprehensive Financial Report (ACFR)

*For the fiscal  
year ended  
June 30, 2023*



DISTRICT 300



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



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**Annual Comprehensive Financial Report**

**of**

**Community Unit School  
District 300**

Algonquin, Illinois

For the Fiscal Year Ended June 30, 2023

**Official Issuing Report**

Jennifer Porter, Chief Financial Officer  
Robyn Cornelissen, Comptroller

**Department Issuing Report**

Finance

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**Community Unit School District 300**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ended June 30, 2023

**TABLE OF CONTENTS**

---

|                                                                                                                                                 | <u>Page</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| TABLE OF CONTENTS                                                                                                                               | i-iv        |
| INTRODUCTORY SECTION (Unaudited)                                                                                                                |             |
| Transmittal Letter                                                                                                                              | v - xvi     |
| Organizational Chart                                                                                                                            | xvii        |
| Officers and Officials                                                                                                                          | xviii - xix |
| Association of School Business Officials International - Certificate<br>of Excellence in Financial Reporting                                    | xx          |
| Government Finance Officers Association - Certificate of Achievement<br>for Excellence in Financial Reporting                                   | xxi         |
| FINANCIAL SECTION                                                                                                                               |             |
| Independent Auditors' Report                                                                                                                    | 1 - 5       |
| Management's Discussion and Analysis (Unaudited)                                                                                                | 6 - 14      |
| Basic Financial Statements                                                                                                                      |             |
| Government-wide Financial Statements                                                                                                            |             |
| Statement of Net Position - Governmental Activities                                                                                             | 15          |
| Statement of Activities                                                                                                                         | 16          |
| Fund Financial Statements                                                                                                                       |             |
| Balance Sheet - Governmental Funds                                                                                                              | 17 - 18     |
| Reconciliation of the Balance Sheet of Governmental Funds to<br>the Statement of Net Position                                                   | 19 - 20     |
| Statement of Revenues, Expenditures, and Changes in Fund<br>Balances - Governmental Funds                                                       | 21 - 22     |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in<br>Fund Balances of Governmental Funds to the Statement of Activities | 23 - 24     |
| Notes to the Financial Statements                                                                                                               | 25 - 80     |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ended June 30, 2023

**TABLE OF CONTENTS**

---

|                                                                                                                                                                 | <u>Page</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| FINANCIAL SECTION (Continued)                                                                                                                                   |             |
| Required Supplementary Information (Unaudited)                                                                                                                  |             |
| Multiyear Schedule of Changes in Net Pension Liability (Asset) and Related Ratios -<br>Illinois Municipal Retirement Fund                                       | 81 - 82     |
| Multiyear Schedule of Contributions - Illinois Municipal Retirement Fund                                                                                        | 83          |
| Multiyear Schedule of the District's Proportionate Share of the Net Pension Liability -<br>Teachers' Retirement System of the State of Illinois                 | 84 - 85     |
| Multiyear Schedule of District Contributions - Teachers' Retirement System of the<br>State of Illinois                                                          | 86 - 87     |
| Multiyear Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability<br>and Related Ratios - Retiree Health Plan                               | 88 - 89     |
| Multiyear Schedule of the District's Proportionate Share of the Net Other Postemployment<br>Benefit (OPEB) Liability - Teachers' Health Insurance Security Fund | 90 - 91     |
| Multiyear Schedule of District Contributions - Teachers' Health Insurance Security Fund                                                                         | 92 - 93     |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - General Fund                                                          | 94 - 109    |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - Operations and Maintenance Fund                                       | 110 - 111   |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - Transportation Fund                                                   | 112 - 113   |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - Municipal Retirement/Social Security Fund                             | 114 - 116   |
| Notes to the Required Supplementary Information                                                                                                                 | 117 - 121   |
| Supplementary Financial Information                                                                                                                             |             |
| General Fund - Combining Balance Sheet                                                                                                                          | 122         |
| General Fund - Combining Schedule of Revenues, Expenditures,<br>and Changes in Fund Balances                                                                    | 123         |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - Debt Service Fund                                                     | 124 - 125   |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual - Capital Projects Fund                                                 | 126 - 127   |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ended June 30, 2023

**TABLE OF CONTENTS**

---

|                                                                                                          | <u>Page</u> |
|----------------------------------------------------------------------------------------------------------|-------------|
| FINANCIAL SECTION (Continued)                                                                            |             |
| Other Supplemental Information                                                                           |             |
| Schedule of Bonds Outstanding - Issue Dated January 30, 2014                                             | 128         |
| Schedule of Bonds Outstanding - Issue Dated October 29, 2015                                             | 129         |
| Schedule of Bonds Outstanding - Issue Dated April 25, 2017                                               | 130         |
| Schedule of Bonds Outstanding - Issue Dated April 19, 2018                                               | 131         |
| Schedule of Bonds Outstanding - Issue Dated April 19, 2018                                               | 132         |
| Schedule of Bonds Outstanding - Issue Dated August 1, 2019                                               | 133         |
| Schedule of Bonds Outstanding - Issue Dated October 5, 2022                                              | 134         |
| Schedule of Debt Certificates Outstanding - Issue Dated January 30, 2014                                 | 135         |
| Schedule of Debt Certificates Outstanding - Issue Dated June 29, 2016                                    | 136         |
| Schedule of Debt Certificates Outstanding - Issue Dated January 12, 2021                                 | 137         |
| Schedule of Debt Certificates Outstanding - Issue Dated November 23, 2021                                | 138         |
| Schedule of Bonds Outstanding - Issue Dated September 5, 2013                                            | 139         |
| Schedule of Bonds Outstanding - Issue Dated December 12, 2017                                            | 140         |
| Schedule of Bonds Outstanding - Issue Dated December 12, 2017                                            | 141         |
| STATISTICAL SECTION (Unaudited)                                                                          |             |
| Statistical Section Contents                                                                             | 142         |
| Net Position (Deficit) - Last Ten Fiscal Years                                                           | 143 - 144   |
| Changes In Net Position (Deficit) - Last Ten Fiscal Years                                                | 145 - 146   |
| Fund Balances of Governmental Funds - Last Ten Fiscal Years                                              | 147 - 148   |
| Governmental Funds Revenues - Last Ten Fiscal Years                                                      | 149 - 150   |
| Governmental Funds Expenditures and Debt Service Ratio - Last Ten Fiscal Years                           | 151 - 152   |
| Other Financing Sources and Uses and Net Change in Fund Balance<br>- Last Ten Fiscal Years               | 153 - 154   |
| Equalized Assessed Valuation and Estimated Actual Value of Taxable Property<br>- Last Ten Tax Levy Years | 155         |
| Property Tax Rates - Direct and Overlapping Governments<br>- Last Ten Tax Levy Years                     | 156         |
| Principal Taxpayers in the District - Current Tax Year and Nine Years Ago                                | 157         |
| Property Tax Levies and Collections - Last Ten Tax Levy Years                                            | 158         |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ended June 30, 2023

**TABLE OF CONTENTS**

---

|                                                                  | <u>Page</u> |
|------------------------------------------------------------------|-------------|
| STATISTICAL SECTION (Unaudited) (Continued)                      |             |
| Ratio of Outstanding Debt by Type - Last Ten Fiscal Years        | 159         |
| Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years | 160         |
| Direct and Overlapping General Obligation Bonded Debt            | 161 - 162   |
| Legal Debt Margin Information - Last Ten Fiscal Years            | 163 - 164   |
| Demographic and Economic Statistics - Last Ten Years             | 165         |
| Principal Employers - Current Year and Nine Years Ago            | 166         |
| Number of Employees by Type - Last Ten Fiscal Years              | 167 - 168   |
| Operating Indicators by Function - Last Ten Fiscal Years         | 169         |
| School Building Information - Last Ten Fiscal Years              | 170 - 174   |

(Concluded)

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## **INTRODUCTORY SECTION**

DRAFT



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

## REPORT DATE

President and Members of the Board of Education for the  
Citizens and Community Members of  
Community Unit School District 300  
Algonquin, Illinois

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of Community Unit School District 300, Carpentersville, Illinois (District) as of and for the year ended June 30, 2023. The audit was completed, and the Independent Auditors' Report was issued on **REPORT DATE**. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Generally accepted accounting principles (GAAP) in the United States of America requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

## Executive Summary

### Reporting Entity and Its Services

The District is a unit district, grades preschool through 12, and comprises an area of 118 square miles in northern Illinois. The District includes Algonquin, Carpentersville, East Dundee, Gilberts, Hampshire, Lake in the Hills, Pingree Grove, Sleepy Hollow and West Dundee. A small portion of the City of Elgin, an annexed part of the Village of Hoffman Estates along with portions of Barrington Hills, Cary and Fox River Grove are also within the District. The District exercises no financial oversight responsibility to these entities, and they are therefore not included in the District's financial statements.

The District operates three high schools, four middle schools, seventeen elementary schools, one community school, one early childhood center, one alternative school, and three administration buildings. For the 2022-23 school year, the District's 2,813 employees (1,756 teachers, 917 non-certified staff, and 140 administrators) served approximately 19,767 students with expenditures totaling nearly \$485.8 million, of which capital projects and bond and interest payments totaled roughly \$103.6 million. The District has a charter school within the district boundaries that serviced 636 students in 2022-23. The charter school has a board of directors that governs their operations. The District provides funding to the charter school based on the charter's enrollment multiplied by the District's operating expense per pupil.

The governing body consists of a seven-member Board of Education (Board) elected from within the District's boundaries for four-year overlapping terms and a full-time administrative staff. The Superintendent and staff administer day-to-day operations.

**Board of Education**

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

Based on the legislative authority codified in the Illinois School Code, the Board of Education has the following power to:

- Sue and be sued in all courts,
- Levy and collect taxes and to issue bonds, and
- Contract for appointed administrators, teachers, and other personnel as well as for goods and services.

**District Administration**

*Dr. Susan L. Harkin, Superintendent.* Dr. Harkin was selected by the Board of Education in May of 2021 to succeed Mr. Fred Heid, who had held this position since 2014. Previously Dr. Harkin served as the District's Chief Operating Officer for the last seven years. Dr. Harkin returned to District 300 as Chief Financial Officer on July 1, 2012, replacing Dr. Crates, who retired on June 30, 2012. Dr. Crates held this position since 2004. Dr. Harkin has a Bachelor of Science in Accountancy, a Master's of Science in Education School Business Administration from Northern Illinois University, and has completed her Doctorate in Educational Leadership from Concordia University. Dr. Harkin has earned her Chief School Business Official and Superintendent's endorsement from the State of Illinois. She is a Certified Administrator of School Finance and Operations (SFO) as conferred by the Association of School Business Officials International (ASBO International). Dr. Harkin has previously served on the ASBO International Board of Directors and is a Past President for the Illinois Association of School Business Officials Board (IASBO) of Directors. She also serves as the Vice-Chair on the Illinois State Board of Education Professional Review Panel.

*Ms. Jennifer Porter, Chief Financial Officer (CFO).* Ms. Porter was promoted to Chief Financial Official in June of 2021. She replaced Dr. Susan Harkin, who moved in the Superintendent position on July 1, 2021. Dr. Harkin held this position since 2012. Ms. Porter previously held the Director of Finance position at District 300. Ms. Porter has a Bachelor of Science in Finance and a Master's of Science in Education School Business Administration from Northern Illinois University. Ms. Porter has earned her Chief School Business Official endorsement from the State of Illinois.

**Mission and Strategic Goals**

Community Unit School District 300's mission is to provide engaging and inclusive educational experiences that empower and equip all students to discover, innovate, and succeed now and in the future. The vision of the District is to empower and equip each student to reach their highest potential in their chosen pathway. As part of the District's 2022-2027 Strategic Plan, the Board adopted the following goals:

1. Develop the whole child
2. Ensure individual student growth and achievement
3. Develop great staff and leaders
4. Engage all stakeholders
5. Use district resources equitably and efficiently



On an annual basis, the Board reviews its goals and updates them for any significant directives the District needs to address. The Board goals are incorporated into the District/School improvement plans and used to develop funding priorities when allocating budget resources and identifying programs that need to be implemented.

### **Financial Management and Oversight**

In 2022-2023, the District received several prestigious honors for its financial management, including:

1. Meritorious Budget Award (FY23 budget) from ASBO International;
2. Certificate of Excellence in Financial Reporting (FY22 AFCR) from ASBO International; and
3. Achievement for Excellence in Financial Reporting (FY22 AFCR) from the Government Finance Officers Association (GFOA).

The Board of Education has adopted policy related to budgeting, investing, borrowing, and fund balances. The Board Operations Committee consists of two Board members, the CFO, and Comptroller. The committee meets monthly to review compliance with Board policy and the Illinois School Code.

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and, that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Also, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Education. Activities of the General Fund (includes Educational, Tort Immunity and Judgment, and Working Cash accounts), Special Revenue Funds, Debt Service Fund, and Capital Projects Fund are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and activity within an individual fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All outstanding encumbered amounts are cancelled at year-end.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

## **2022-23 Accomplishments**

For the 2022-23 school year, the District is proud of its many goals and accomplishments aligned to its Strategic Plan. Specific program enhancements included the addition of:

- Resources to add flex teachers, interventionists, tutors, and mental health social workers to support the social, emotional, and learning needs of our students.
- Resources to fund the District's needs to add various positions such as coordinators, certified administrators, inclusion coaches, hallway monitors, media specialists, behavior specialists, data advisers and a graduation coach.
- Resources to overhaul the English Language Arts (ELA) curriculum, making a substantial investment in resource based educational resources and materials.
- Continue to allocate our resources using a student-to-position ratio aligned to student enrollment and demographics.
- Resources to fund the District master facility plan with approved improvements of \$15.2 million.

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These programs were added as education research has shown these to be high-yield strategies for improving student achievement along with ensuring the District's most significant assets were being maintained cost-effectively. In order for the District to strive to meet our goals, the District incorporated our core values into the everyday teaching and support of our students including collaboration, equity, excellence, integrity, and innovation. As part of our Strategic Plan, District 300 used these core values, along with strategies and initiatives, to reach the goals set by District Administration:

***Goal 1 – Develop the Whole Child***

- Implement effective systems and programming in support of the whole child.
- Develop a District culture and environment that develops the full range of students' learning capacities and supports the development of a culturally proficient student.
- Align district-level policies and procedures with local, state, and federal rules and regulations to ensure the health, safety, and welfare of all staff and students.

***Goal 2 – Ensure Student Growth and Individual Achievement***

- Ensure that students attain and sustain grade level proficiency in English Language Arts.
- Ensure that students attain and sustain grade level proficiency in Mathematics.
- Embed inclusive pedagogy and practices across contents and grade levels.
- Ensure that all students have access and are encouraged to engage in rigorous courses.

***Goal 3 - Develop and Retain Great Staff***

- Increase strategic practices to attract and retain highly qualified diverse teachers and administrators.
- Provide training and support to promote the ongoing professional growth of all staff.
- Provide staff and students with the tools and resources necessary to meet the demands of the Illinois Learning Standards.

***Goal 4 – Engage All Stakeholders***

- Build and maintain two-way communication practices with all stakeholders to inform decision-making and increase organizational trust
- Provide clear and timely communication to ensure all stakeholders understand district information, priorities, progress, programming, and decision-making.
- Develop and refine organizational communication systems, plans and processes to ensure consistency, efficiency, and execution.
- Develop and refine opportunities for meaningful engagement of families and community.

***Goal 5 – Align Resources Equitably and Efficiently***

- Use district funds transparently and strategically to optimize high quality instruction, student learning and long-term financial health.
- Utilize priority-based budgeting and resource allocation to meet the unique needs of every student.
- Develop and promote district-level policies and procedures that protect the district resources and associated data.

## Student Achievement

### Overall Student Performance

For the 2022-23 school year, the State of Illinois provided a summative designation for all schools. The summative designations ranged as follows, starting from highest to lowest:

- Exemplary
- Commendable
- Targeted
- Comprehensive
- Intensive

The designations for all District schools were summarized as follows:

Figure 1 D300 Summative Designations 2022-2023



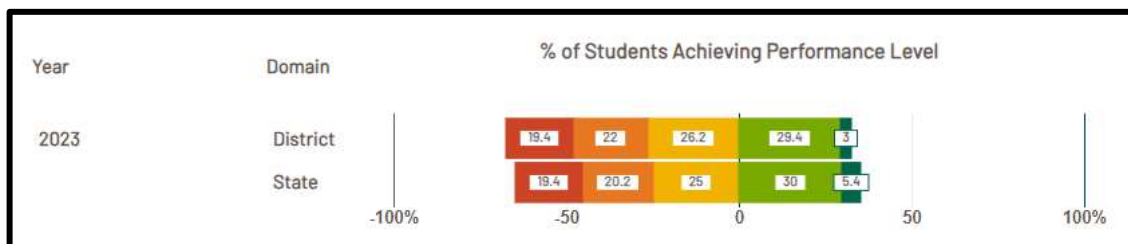
District 300 is proud of the hard work of our staff and students and the twenty-five (25) schools that received an “Exemplary” or “Commendable” designation. However, this year, District 300 had one school that was determined to have the “Targeted” designation. With this designation, that individual school will begin a four-year cycle of school improvement.

### Illinois Assessment of Readiness

In 2018-19, Illinois began utilizing the Illinois Assessment of Readiness (IAR) to assess students on the new Illinois Learning Standards incorporating the Common Core in English Language Arts and Mathematics. The assessment is an annual year-end test in English language arts/literacy (ELA) and mathematics in grades 3-8. The charts below illustrate the percentage of District students that scored proficient on the IAR assessments in comparison to the State average for the 2022-2023 school year.



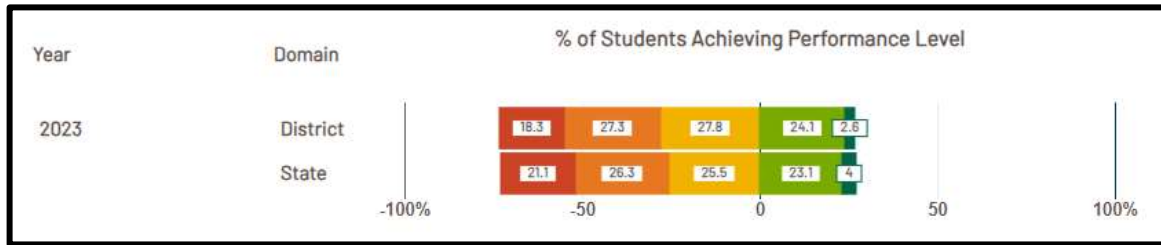
Figure 2 IAR ELA Results for 2022-2023 Grades 3-8



The District had 32.4% of students meeting or exceeding ELA expectations in comparison to the State average of 35.4%.

The chart on the next page illustrates the percentage of District students that score proficiently on the math IAR assessment in comparison to the State average for the 2022-2023 school year.

Figure 3 IAR Math Results for 2022-2023 Grades 3-8



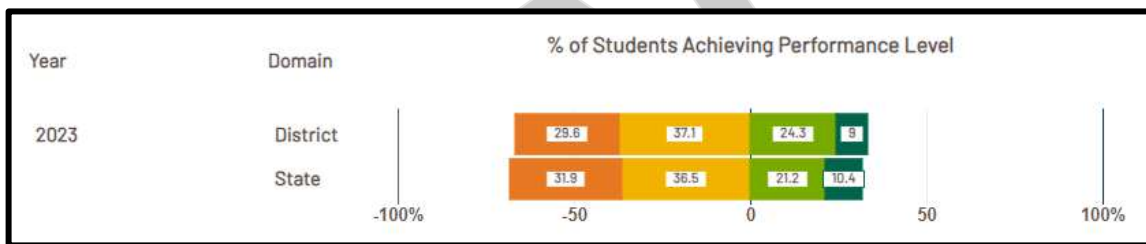
The District had 26.7% of students meeting or exceeding math expectations in comparison to the State average of 27.1%.

### SAT

Beginning in the 2016-17 school year, the State required all grade 11 students to be assessed using SAT. The charts below illustrate the percentage of students meeting or exceeding the standard for grade 11 on the SAT assessments in comparison to the State average for the 2022-2023 school year.



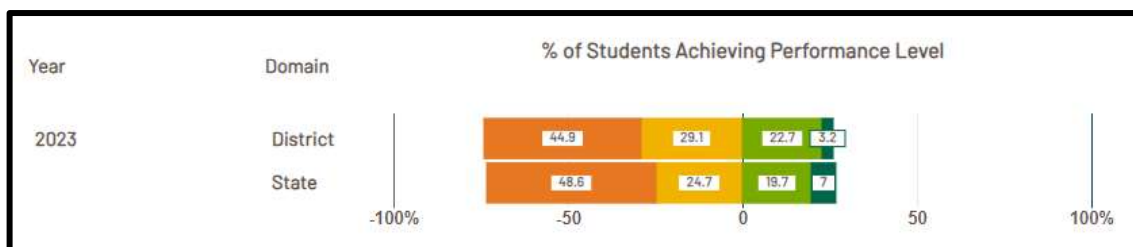
Figure 4 SAT ELA Results for 2022-2023 Grade 11



The District had 33.3% of students meeting or exceeding ELA expectations in comparison to the State average of 31.6%.

For the 2022-2023 school year, the percentage of students meeting or exceeding standard for grade 11 for Math on SAT for the District and the State is as follows:

Figure 5 SAT Math Results 2022-2023 Grade 11

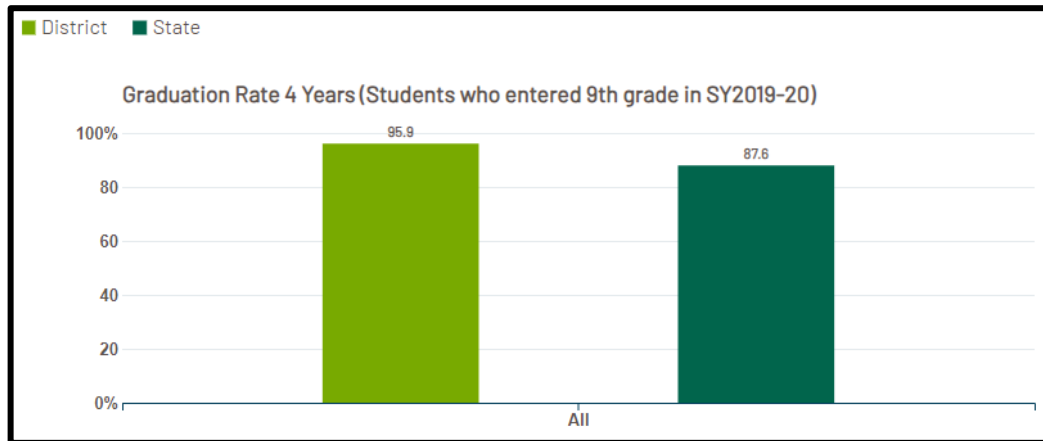


The District had 25.9% of students meeting or exceeding math expectations in comparison to the State average of 26.7%. As indicated above, the District is trending at or near the State average in all areas of the SAT.

### Graduation Rate

A high school diploma is vital both for students who plan to enter college and students who plan to enter the workforce. The chart below compares the District 2022-23 graduation rate to the State average.

Figure 6 Graduation Rate 2022-2023



The District had a 4-year graduation rate of 95.9% in comparison to the State average of 87.6%.

### Early College Coursework

The District offers dual credit and advanced placement opportunities to its high school students, which allows our students to obtain college credit during their high school career. For dual credit opportunities, the District works with Elgin Community College (ECC). Students who pass their college-level class receive college coursework credit. For the 2022-2023 school year, the District had 236 students enrolled in our dual credit program.

Figure 7 Early College Coursework Statistics 2022-2023

| Dual Credit Course Students |                |                     |                                |
|-----------------------------|----------------|---------------------|--------------------------------|
| Grade                       | Total Students | Students in Courses | Percent of Students in Courses |
| 11 - Grade                  | 1,429          | 137                 | 9.6%                           |
| 12 - Grade                  | 1,551          | 203                 | 13.1%                          |
| Total                       | 2,980          | 340                 | 11.4%                          |

**Advanced Placement (AP) Exam Opportunities**

For advanced placement opportunities, District high school students can sign up for advanced placement courses and exams. An exam score of 3 or higher—on a 5 point scale—is considered ‘passing’ and can be accepted by many colleges and universities in place of taking a comparable class in the first year of college, saving students time and money. Student participation in these programs for 2022-23 are as follows:

*Figure 8 Advanced Placement Statistics 2022-2023*

| <b>Advanced Placement Course Students</b> |                       |                            |                                       |
|-------------------------------------------|-----------------------|----------------------------|---------------------------------------|
| <b>Grade</b>                              | <b>Total Students</b> | <b>Students in Courses</b> | <b>Percent of Students in Courses</b> |
| 9 - Grade                                 | 1,857                 | 275                        | 14.8%                                 |
| 10 - Grade                                | 1,621                 | 381                        | 23.5%                                 |
| 11 - Grade                                | 1,429                 | 522                        | 36.5%                                 |
| 12 - Grade                                | 1,551                 | 629                        | 40.6%                                 |
| <b>Total</b>                              | <b>6,458</b>          | <b>1,807</b>               | <b>28.0%</b>                          |

## Financial Outlook

### **Economic Condition and Outlook**

The economic outlook for District 300 communities indicates continued modest growth. The District has a mixed tax base that includes substantial residential and commercial development. The mix of financial, commercial, and industrial enterprises represents diversity to the tax base, which should withstand difficulties in any one area of the economy. The District communities have shown a commitment to long term planning, showing promise to provide a smooth and effective transition into the future.

The District has continued to see an increase in commercial development in the Randall Corridor and the intersection of Routes 59 and 72, housing developments primarily in the western region of the District, and investment in public works/roadways, which support attraction to the District 300 communities as an excellent place to live and raise a family. The former Sear’s Chicago-area headquarters in Hoffman Estates, located in the far east corner of the District, has been purchased by Compass Datacenters out of Dallas, Texas. Compass Datacenters has yet to publicly unveil its specific plans for the site, however, the buildings are slated for demolition to make way for new data centers.

The villages of Algonquin, Carpentersville, East Dundee, Hampshire, Lake in the Hills, and West Dundee have or are developing existing parcels of property within the District’s boundaries as well, including extensive retail, commercial and residential development of the Randall Road Corridor which runs from south Kane County through McHenry County. Advocate Sherman Hospital employs 1,700 employees and John B. Sanfilippo & Son, Inc. employs 1,200 employees, both of which are located on Randall Road. The District also has large agricultural areas remaining within its borders.

### **Historical and Projected Enrollment**

The District’s enrollment increased slightly for the 2022-23 school year overall impacting all grade levels. Annually, the District updates its enrollment projections and verifies its enrollment with a demographer. These projections indicate an increase each year over the next five (5) years for our elementary schools. The middle school models reflect a decrease in enrollment for 2023-2024, remain level for 2024-2025, and an increase the following three (3) years. For high school, we are projecting an increase for the next two (2) years, a decrease for the following two (2) years, and remaining level for the 2027-2028 school year. Please reference Operating Indicators by Function in the Statistical Section for further detail.

**Assessed Property Value**

The assessed value of the District property has increased for the eighth year in a row from \$2.7 billion in tax year 2014 to \$4.6 billion in tax year 2022. This increase is consistent with national trends that continue to see an increase in home prices. Please see the Assessed Valuation and Estimated Actual Value of Taxable Property in the Statistical Section of this report for further details.

As a result of the Property Tax Extension Limitation Law (PTELL), which governs the extension of property taxes in the state of Illinois, the District's tax rate naturally increases as the assessed value decreases. The 2022 levy year was the eighth time since 2014 that the District tax rate dropped. Per PTELL, the District can increase its total levy amount by the lesser of CPI or 5%. This total levy amount is then divided by the overall equalized assessed valuation to calculate the District tax rate as approved by the Board. The District's tax rate has steadily decreased from its high point of \$6.72 in 2014 to \$5.14 in 2022.

**Transportation**

The District and the surrounding communities have several transportation choices, including three Metra line rail commuter stations in Crystal Lake, Barrington, and Elgin, and local bus transportation. Surrounding roadways include Interstate 90, Illinois State Routes 31, 62, 72, 20, and 25. Randall Road has developed into a significant north-south roadway for Kane and McHenry Counties and is considered essential to the growth and economic development of both counties. O'Hare International Airport is approximately 30 minutes east of the District.

**Employment**

The average rate of unemployment slightly decreased from 5.80% to 5.10%. Please see Demographic and Economic Statistics in the Statistical Section for further detail.

**Rating**

In August 2021, the District retained its long-term credit rating of AA from Standard and Poor's. A long-term credit rating of AA indicates that the District is a quality borrower and has a very strong capacity to meet its obligations. The rating reflects the strong financial profile, sound financial management, which uses advanced budgeting and planning practices, maintenance of a sizable working cash fund balance, moderate debt burden, deep and diverse Chicago metropolitan area economy, and strong wealth and income levels.

**Assets**

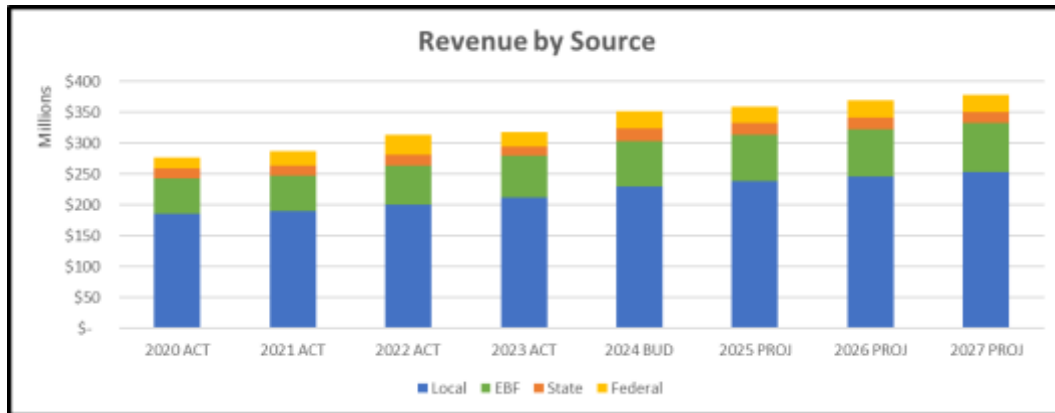
The most significant asset of the District is its buildings and land. The District's buildings range in age from 73 years old to 1 year of age. In 2021, the District issued a debt certificate for \$13.6 million for the construction of the new Big Timber Elementary School that opened in August of 2022.

Beginning in 2013, the District issued low or no-interest debt certificates and bonds to complete projects identified in the capital projects plan in the areas of parking lots, HVAC, classroom additions, and other building improvements throughout the District. During FY 2023, the District issued \$60,375,000 million in General Obligation Refunding Bonds that will lower the interest rate and save the District approximately \$18.4 million over the life of the refunding bond.

In 2017-2018, the District developed a comprehensive master facility plan to continue its commitment to ensuring the District's assets are adequately maintained, and capacity needs are met. The master facility plan is reviewed and updated annually by the Board Operations Committee to maintain this commitment. The District is currently in the process of updating the master facility plan which is anticipated to be presented to the Board for approval by the end of the 2023-2024 fiscal year. Specific details about the age and size of the buildings are available in the statistical portion of this report.

**Financial Information for General Government Functions**

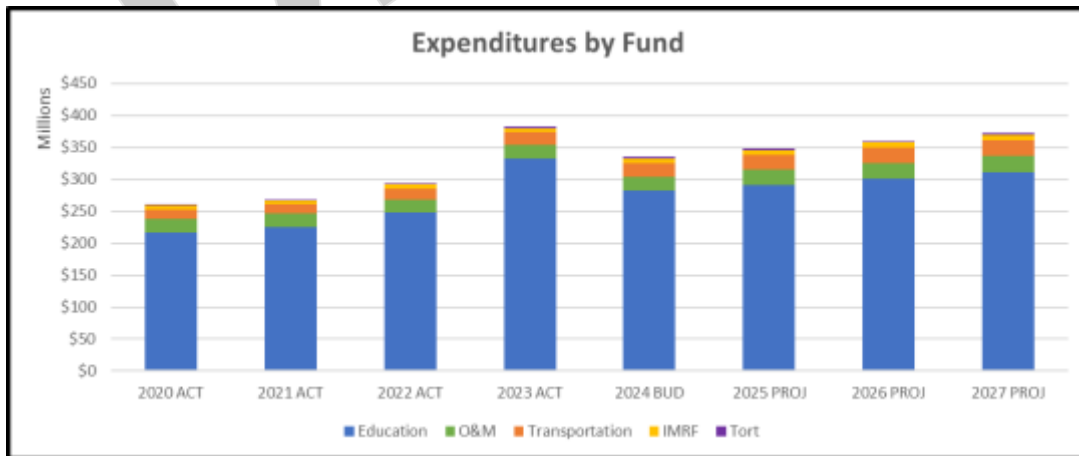
The following schedules present a summary of analytics for all Governmental Operating Fund Types for the fiscal years ending June 30, 2019 and projected through June 30, 2026. Governmental Operating Funds include the Educational, Operations and Maintenance, Transportation, Illinois Municipal Retirement/Social Security, Tort, and Working Cash funds. For purposes of this analysis, the “On behalf revenue/payments to TRS and THIS from the state” is not included in since this is just a flow-through accounting entry from the State.



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

Local revenue continues to represent the largest source of revenue for the District. The largest portion of local revenue consists of local property taxes and Illinois Corporate Personal Property Replacement Taxes. The local property taxes received by the District is affected by the following three factors: state multiplier set by the Illinois Department of Revenue used to equalize property throughout the state; tax levy by account adopted by the District Board of Education; and the maximum tax rate set by the residents of the District as represented by the District Board of Education. Tax collections in the District generally occur in May and September, causing the District to receive the tax revenue from the tax levy in two separate fiscal years.

Since 2015, the District General State Aid/Evidence-Based Funding revenue has increased by nearly \$41.9 million. In 2017, the State of Illinois passed an evidence-based funding model for school districts and an increase in their income tax rate. With these changes, we expect the District’s evidence-based funding to increase modestly over the next several years.

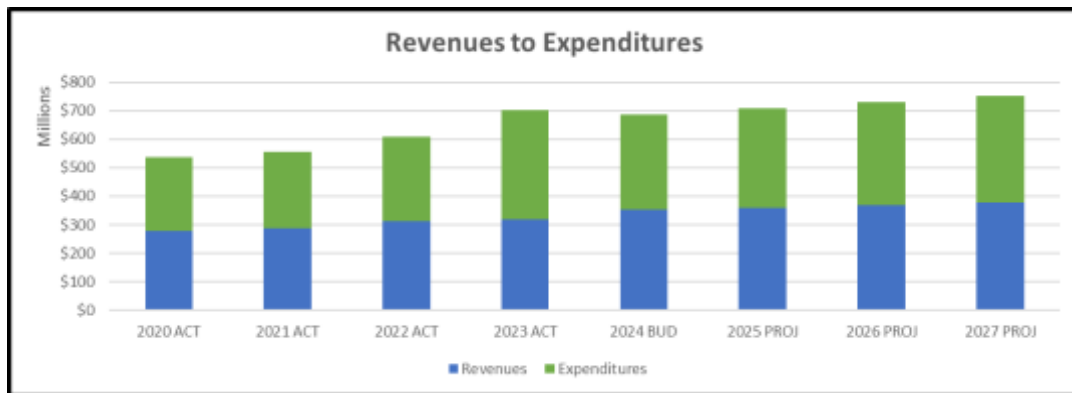


*Does not include “On behalf payment to TRS from the State” expenditure*



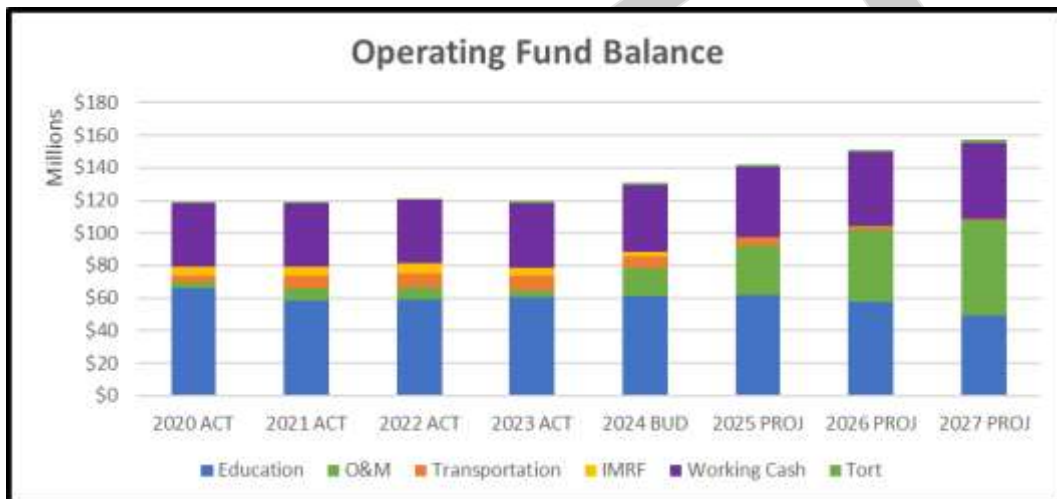
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As would be expected, the District's largest expenses are for educating our students, followed by the operations and maintenance of our facilities. Because the District is 118 square miles, our next most significant operational expense is for student transportation followed by our employee retirement benefits payments.



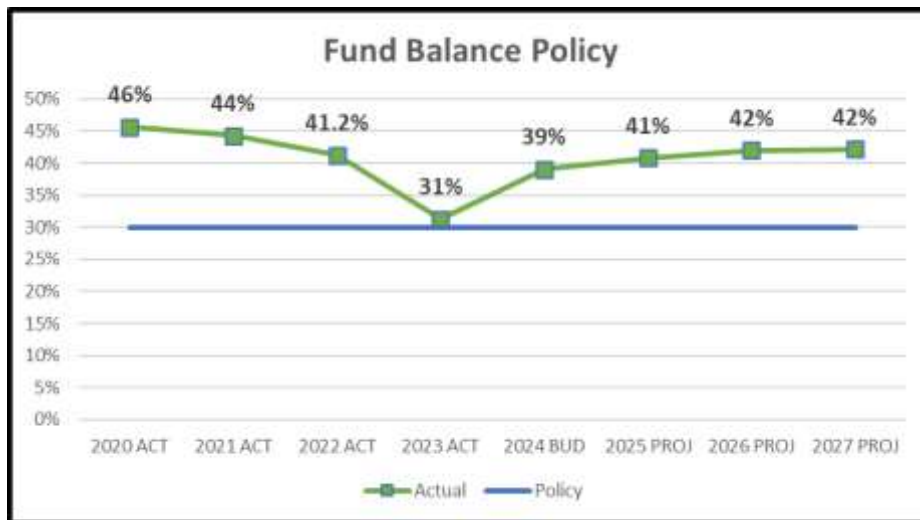
*Does not include "On behalf payment to TRS from the State" revenue or expenditure*

As shown in the graph above, the District strives to match revenue to expense to help maintain a healthy fund balance. The School Board has adopted policy indicating their desire to continue the practice of approving a balanced budget and maintaining a fund balance of 90 days cash on hand. With the projected stability in state funding, the District projects to continue this trend.



The District ended 2022-23 with a positive fund balance in all operating funds, including Working Cash, of \$119.5 million.

The chart below provides a comparison of the District's governmental operating fund balance to the Board fund balance policy from June 30, 2020, projected through June 30, 2027. Operating fund balance as a percent of expenditure has been a significant focus for the Board of Education and Board Finance Committee.



For future fiscal years, the District projections include a modest increase to its fund balance through 2027. Future projections include increased funding for our state (due to the evidence-based funding model) and local revenue. Overall, we do not project our fund balance dropping below the District fund balance policy and are committed to maintaining our strong financial position.

#### **Debt Administration**

The District's long-term debt, less exempted debt, was \$241,975,459. The District is subject to Illinois School Code, which limits the amount of certain indebtedness to 13.8% of the total equalized valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$628,149,173, total net debt applicable to limit is \$241,975,459 providing a debt margin of \$386,173,714 (39% percentage of debt limit).

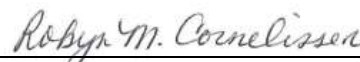
#### **Independent Audit**

The School Code of Illinois and the District's adopted policy require an annual audit by independent certified public accountants. The accounting firm of Miller, Cooper & Co., Ltd. was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The single audit report is not included in the Annual Comprehensive Financial Report. The auditors' report on the basic financial statements is included in the financial section of this report.

Respectfully submitted,



Jennifer Porter, CSBO  
Chief Financial Officer

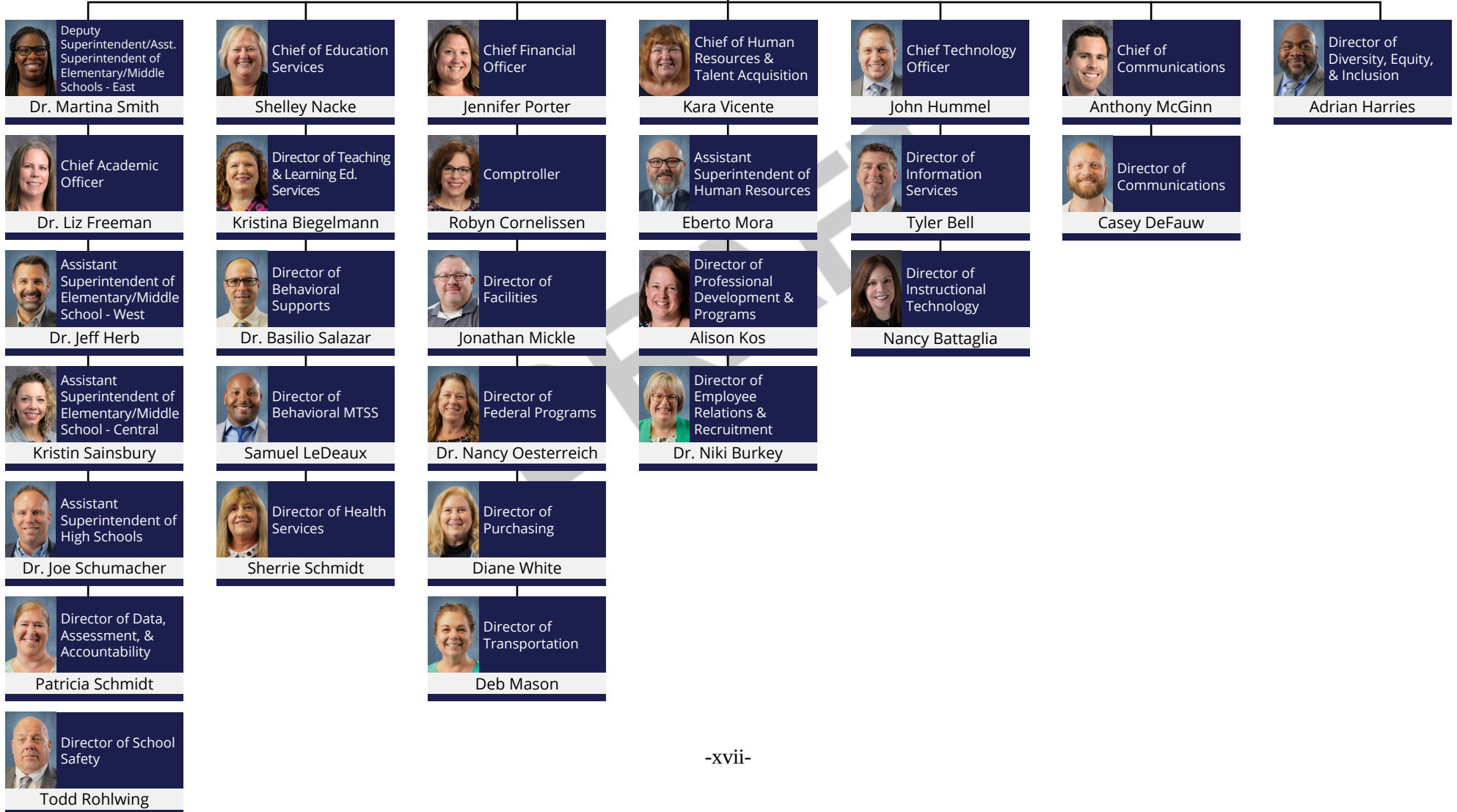


Robyn Cornelissen  
Comptroller

## The Board of Education

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

**Chief Legal Counsel**  
**Colleen O'Keefe**



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**Community Unit School District 300**

OFFICERS AND OFFICIALS

As of June 30, 2023

**Board of Education**

Dr. David Scarpino, Board President

Nancy Zettler, Board Vice President

Christine Burkett, Secretary

Steve Fiorentino

Randi Gauthier

Olutola Makinde

Emmanuel Thomas

**District Administration**

Superintendent

Deputy Superintendent

Chief Academic Officer

Chief Financial Officer/CSBO

Chief Legal Counsel

Chief Technology Officer

Chief of Communications

Chief of Education Services

Chief of Human Resources & Talent Acquisition

Assistant Superintendent, Elementary/Middle Schools

Assistant Superintendent, Elementary/Middle Schools

Assistant Superintendent of High Schools

Assistant Superintendent of Human Resources

Executive Director of Early Childhood

Executive Director of EL and World Languages

Executive Director of Innovation and Science

Comptroller

Director of Academic MTSS

Director of AVID and Social Studies

Director of Behavioral Supports

Director of Behavioral MTSS

Director of Communications

Director of CTE, Pathways, and College & Career Programs

Director of Data, Assessment & Accountability

Director of Diversity, Equity & Inclusion

Director of Employee and Labor Relations

Director of Facilities

Director of Federal Grants

Director of Fine Arts & Enrichment

Director of Health Services

Director of Information Services

Director of Instructional Technology

Director of Literacy

Director of Mathematics

Director of PE/Health/Driver's ED/Athletics/SEL

Director of Professional Development & Programming

Dr. Susan Harkin

Dr. Martina Smith

Dr. Liz Freeman

Jennifer Porter

Colleen O'Keefe

John Hummel

Anthony McGinn

Shelley Nacke

Kara Vicente

Dr. Jeff Herb

Kristin Sainsbury

Dr. Joe Schumacher

Eberto Mora

Kristen Corriveau

Jorge Almodovar

Dr. Ami Engel

Robyn Cornelissen

Craig Zieleniewski

Mark Wetzel

Dr. Basilio Salazar

Samuel LeDeaux

Casey DeFauw

Joe Sieczkowski

Patricia Schmidt

Adrian Harries

Niki Burkey

Jonathan Mickle

Angela Marler Conner

Sheila Crotty-Kagan

Sherrie Schmidt

Tyler Bell

Nancy Battaglia

Kristen Ulery

Kari Waller

Thomas Parisi

Alison Kos

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Subject to Change

**Community Unit School District 300**

OFFICERS AND OFFICIALS

As of June 30, 2023

**District Administration (Continued)**

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Director of Purchasing                                     | Diane White         |
| Director of Research & Analytics                           | Dr. Joe Ehrmann     |
| Director of School Safety                                  | Todd Rohlwing       |
| Director of Teaching & Learning, Ed Services               | Kristina Biegelmann |
| Director of Transportation                                 | Deb Mason           |
| Coordinator of Accounts Payable                            | Flor Enriquez       |
| Coordinator of Payroll                                     | Carisa Lopez        |
| Coordinator of High School Alternative & Supplemental Prog | David Nowak         |
| Coordinator of Student Services                            | Kellie Mainolfi     |
| Database Systems Manager                                   | Vacant              |
| Facilities Manager                                         | Richard Weger       |
| Grant Manager                                              | Karen Patek         |
| Help Desk Manager                                          | Jahan Rodriguez     |
| HR Manager                                                 | Vacant              |
| Information Technology Asset Manager                       | Gary Krause         |
| Legal Coordinator/Paralegal                                | Everlean Dodson     |
| Purchasing Manager                                         | Nicole Kennedy      |
| Student Accounts/Operations Manager                        | Vacant              |

**Principals**

|                                     |                     |
|-------------------------------------|---------------------|
| Algonquin Lakes Elementary School   | Chris Columbaro     |
| Algonquin Middle School             | Jason Lentz         |
| Big Timber Elementary School        | Brittany Porsche    |
| Carpentersville Middle School       | Matthew Langton     |
| deLacey Early Education Center      | Karin De La Paz     |
| Dundee-Crown High School            | Katie Wishowski     |
| Dundee Highlands Elementary School  | Doug Kouri          |
| Dundee Middle School                | Leo La Brie         |
| Eastview Elementary School          | Dr. Meggan Buchanan |
| Gary D. Wright Elementary School    | Melanie Gravel      |
| Gilberts Elementary School          | Jennifer Troy       |
| Golfview Elementary School          | Pamela Carlos       |
| Hampshire Elementary School         | Jennifer Nolan      |
| Hampshire Middle School             | Nicolas Poole       |
| Hampshire High School               | Dr. Brent Bending   |
| Jacobs High School                  | Barbara Valle       |
| Lake in the Hills Elementary School | Robert Chleboun     |
| Lakewood Elementary School          | Rachel Schilling    |
| Liberty Elementary School           | Marlene Munoz       |
| Lincoln Prairie Elementary School   | Sarah Bernaky       |
| Meadowdale Elementary School        | Kelley Murphy       |
| Neubert Elementary School           | Jennifer Breeze     |
| Oak Ridge Alternative School        | Stacy Wilkinson     |
| Parkview Elementary School          | Kim Wright          |
| Perry Elementary School             | Susan Rohlwing      |
| Sleepy Hollow Elementary School     | Dr. Angela Reincke  |
| Westfield Community School          | Thomas Ruzinok      |



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting  
is presented to**

**Community Unit School District 300**

**for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2022.**

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



A handwritten signature in black ink, reading 'John W. Hutchison'.

**John W. Hutchison**  
**President**

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
**Chief Operations Officer/  
Interim Executive Director**



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Community Unit School District 300  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
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**FINANCIAL SECTION**

DRAFT



**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

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The discussion and analysis of Community Unit School District No. 300's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

### **Financial Highlights**

- > In total, the net position change increased by \$62.1 compared to \$53.5 in 2022. This increase was primarily the result of expenditures being lower and revenues being higher than expected including state revenue increasing 2.1 (net state retirement contributions).
- > General revenues accounted for \$307.5 in revenue or 66.9% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$152.2 or 33.1% of total revenues of \$459.7.
- > The District had \$397.6 in expenses related to government activities. Of the total expenditures, \$260.6 or 65.6% was related to instruction and \$126.4 or 31.8% was related to support services.
- > The District expenses related to government activities was offset by \$230.8 in real estate taxes and corporate personal property replacement taxes and \$67.4 in evidence-based funding.
- > The ending Governmental Fund Balance is \$180.9 including the Debt Service and Capital Project Funds. The ending Operating Funds fund balance (without Debt Service and Capital Project Funds) of \$119.5 represents 31.3% of operating expenditures.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- > Government-wide financial statements,
- > Fund financial statements, and
- > Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

#### *Government-wide financial statements*

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

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The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

*Fund financial statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

As discussed in Note A-9 and D in the notes to the financial statements, the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* required the District to report its right to use subscription assets beginning in fiscal year 2023.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund (includes Educational, Tort Immunity and Judgment and Working Cash accounts), Operations and Maintenance Fund, Transportation Fund, Municipal Retirement and Social Security Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

*Notes to basic financial statements*

The notes to the financial statements provide additional information that is essential to a better understanding of the data provided in the government-wide and fund financial statements.

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including fund budgetary data, as well as the District's pension data related to the Illinois Municipal Retirement Fund (IMRF) and Teachers' Retirement System (TRS), and data for the other postemployment benefits.

**Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2023, than it was the year before, increasing to \$158.6.

**Table 1**  
**Condensed Statements of Net Position**  
**(in millions of dollars)**

|                                      | <u>2022</u>    | <u>2023</u>     |
|--------------------------------------|----------------|-----------------|
| <b>Assets:</b>                       |                |                 |
| Current and other assets             | \$ 332.0       | \$ 331.7        |
| Capital assets*                      | <u>369.1</u>   | <u>381.4</u>    |
| Total assets                         | <u>701.1</u>   | <u>713.1</u>    |
| Total deferred outflows of resources | <u>13.6</u>    | <u>22.7</u>     |
| <b>Liabilities:</b>                  |                |                 |
| Current liabilities                  | 37.9           | 36.1            |
| Long-term liabilities                | <u>400.0</u>   | <u>314.6</u>    |
| Total liabilities                    | <u>437.9</u>   | <u>350.7</u>    |
| Total deferred inflows of resources  | <u>180.3</u>   | <u>226.5</u>    |
| <b>Net position:</b>                 |                |                 |
| Net investment in capital assets     | 111.4          | 130.3           |
| Restricted                           | 70.4           | 80.3            |
| Unrestricted                         | <u>(85.3)</u>  | <u>(52.0)</u>   |
| Total net position                   | <u>\$ 96.5</u> | <u>\$ 158.6</u> |

\*Right to use subscription assets included as part of capital assets in response to the implementation of GASB 96 (\$0.6 for FY23)

**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

Revenues in the governmental activities of the District of \$459.7 exceeded expenditures by \$62.1. This was attributable to increases in the evidence-based funding, state operating grants, charges for services, and property tax revenue continue to exceed expenditures although the District has seen an increase in instructional expenditures.

**Table 2**  
**Changes in Net Position**  
**(in millions of dollars)**

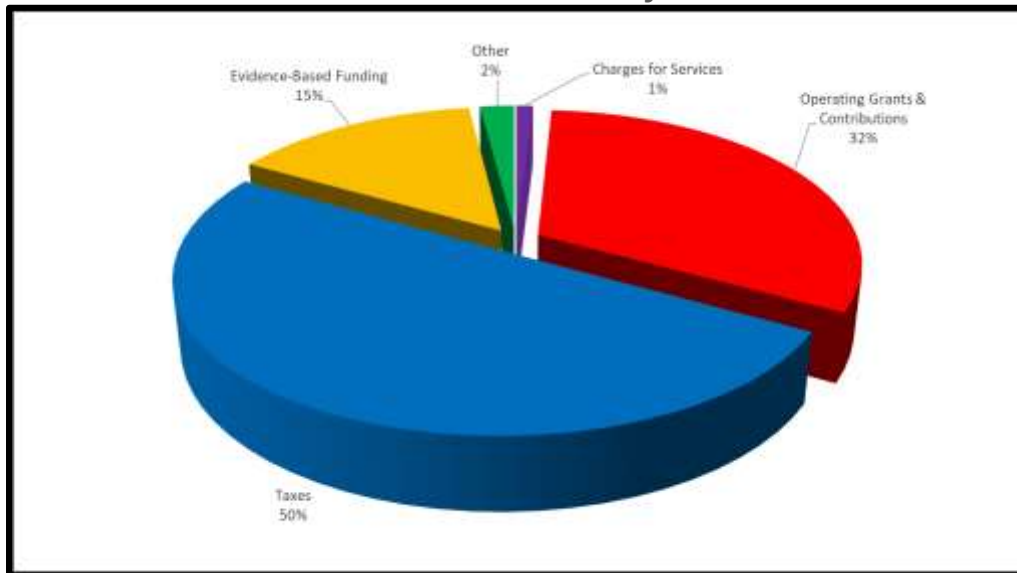
|                                              | <u>2022</u>    | <u>2023</u>     |
|----------------------------------------------|----------------|-----------------|
| <b>Revenues:</b>                             |                |                 |
| <i>Program revenues:</i>                     |                |                 |
| Charges for services                         | \$ 2.3         | \$ 4.6          |
| Operating and capital grants & contributions | 116.0          | 147.6           |
| <i>General revenues:</i>                     |                |                 |
| Taxes                                        | 227.3          | 230.8           |
| Evidenced based funding                      | 63.0           | 67.4            |
| Other                                        | 4.9            | 9.3             |
| Total revenues                               | <u>413.5</u>   | <u>459.7</u>    |
| <b>Expenses:</b>                             |                |                 |
| Instruction                                  | 229.3          | 260.6           |
| Pupil & instructional staff services         | 36.7           | 39.2            |
| Administration & business                    | 31.8           | 31.9            |
| Transportation                               | 17.5           | 19.6            |
| Operations & maintenance                     | 22.5           | 23.8            |
| Interest                                     | 10.8           | 8.7             |
| Other                                        | 11.4           | 13.8            |
| Total expenses                               | <u>360.0</u>   | <u>397.6</u>    |
| Increase in net position                     | 53.5           | 62.1            |
| Net position, beginning of year              | <u>43.0</u>    | <u>96.5</u>     |
| Net position, end of year                    | <u>\$ 96.5</u> | <u>\$ 158.6</u> |

Property taxes and corporate personal property replacement taxes accounted for the largest portion of the District's revenues, contributing 50.2%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$397.6, mainly related to instructing and caring for the students and student transportation at 70.5%.

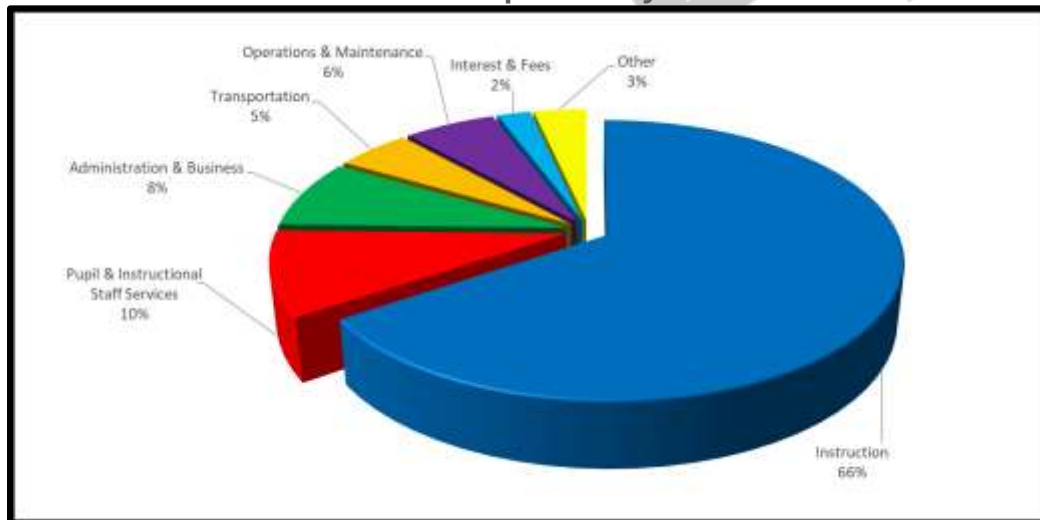
**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

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**District-Wide Revenues by Source**



**District-Wide Expenses by Function**



**Financial Analysis of the District's Funds**

The District's Governmental Funds fund balance increased from \$168.7 to \$180.9 for a net increase of \$12.2.

The fund balances for the General Fund and Operations and Maintenance Fund resulted in an increase of \$2.4 and a decrease of \$3.4 million respectively.

The fund balance for the Transportation Fund remained level with a slight increase of \$38,000. The level funding was due to an increase in the lease liability. The deficit of revenue to budget of \$0.6 was removed with the reduction of expenditures of \$0.6 resulting in only the increase of \$38,000 coming from other financial sources.

**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

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The fund balance for the Municipal Retirement and Social Security Fund decreased by \$0.9 million and the District plans to intentionally spend down the excess accumulation continuing in 2023-2024.

The fund balance for the Debt Service Fund increased by \$1.3. While the revenue was consistent with the budget, the refunding bond issuance and related costs that occurred during fiscal year 2022-2023, caused an overall increase in fund balance.

The fund balance for the Capital Projects Fund increased by \$12.7 due to the permanent transfer of funds from the Operations and Maintenance Fund that will be used in the future on construction and capital improvement projects.

As of June 30, 2023, the claims paid for medical insurance through invoices paid exceeded the total employee and employer contributions by \$3.7.

The ending Governmental Fund Balance is \$180.9 including the Debt Service and Capital Project Funds. The ending Operating Funds fund balance (without Debt Service and Capital Project Funds) of \$119.5 represents 31.3% of operating expenditures demonstrating the District's commitment to sound financial management. This exceeds the established fund balance policy of 30% affirming compliance with prudent fiscal practices and the dedication to maintain a strong financial position for the benefit of the communities the District services.

### **General Fund Budgetary Highlights**

The District's General Fund budget anticipated that revenues would exceed expenditures and net other financing sources/uses by \$9.4. The actual results for the year show a surplus of revenues of \$3.7, a deficit for expenditures of \$9.3, net other sources/uses with a deficit of \$1.4 ending with a net deficit variance of actual to budget of \$7.0. The net increase to fund balance of \$2.4.

Actual revenues were higher than budgeted by \$3.7 primarily associated with the increase of state payments including on-behalf payments to TRS (actual over budget) of \$14.0, deficit of \$7.6 in local revenue, and a deficit of \$2.7 in the National School Lunch and Breakfast Programs and other restricted grant funds received.

Actual expenditures were \$9.3 more than anticipated primarily associated with the increase of on-behalf payments to TRS from the state (actual over budget) including an additional \$2.1 spent on instructional functions.

At year-end, the fund balance for the General Fund increased by \$2.4.

### **Capital Assets and Debt Administration**

#### *Capital assets*

By the end of 2023, the net governmental activities capital assets are \$381.4 in a broad range of assets including land, construction in progress, buildings, land improvements, vehicles, equipment, and right to use assets. Total depreciation and amortization expense for the year was \$8.6. More detailed information about capital assets can be found in Note D of the basic financial statements.

**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

**Table 3**  
**Capital Assets (net of depreciation)**  
**(in millions of dollars)**

|                                             | <u>2022</u>     | <u>2023</u>     |
|---------------------------------------------|-----------------|-----------------|
| Land                                        | \$ 11.6         | \$ 11.6         |
| Construction in progress                    | 35.5            | 16.0            |
| Buildings                                   | 300.7           | 331.1           |
| Equipment                                   | 7.3             | 8.4             |
| Vehicles                                    | 0.1             | 0.1             |
| Land improvements                           | 11.0            | 10.4            |
| Right to use leased and subscription assets | 2.9             | 3.88            |
| Total                                       | <u>\$ 369.1</u> | <u>\$ 381.4</u> |

*Long-term liabilities*

The District retired \$77.7 in bonds and debt certificates and issued \$60.4 in refunding bonds during 2022-2023. At the end of fiscal 2023, the District had a debt margin of \$386.2. More detailed information on long-term debt can be found in Note E of the basic financial statements.

**Table 4**  
**Outstanding Long-Term Liabilities**  
**(in millions of dollars)**

|                             | <u>2022</u>     | <u>2023</u>     |
|-----------------------------|-----------------|-----------------|
| Bonds and debt certificates | \$ 269.8        | \$ 249.9        |
| Other liabilities           | 130.2           | 64.7            |
| Total                       | <u>\$ 400.0</u> | <u>\$ 314.6</u> |

**Factors Bearing on the District's Future**

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

The District adopted a balanced budget for the 2023-2024 school year. The District has been able to comply with its Board fund balance policy of 30% of operating expenditures. This allows the District to promote and maintain stability and meet all financial obligations on a timely basis. Based upon current five-year financial projections, we believe the District will continue to comply with its fund balance policy. For the 2022-2023, the District operating fund balance was 31.3%.

Overall, the District revenues have increased and are projected to increase modestly. While the majority of federal funding has been fairly stable, state and local revenue is expected to increase. To address the impact of COVID-19, the Elementary and Secondary School Emergency Relief (ESSER) Fund was introduced and the District will continue to receive additional federal revenue during 2023-2024. Per the Property Tax Extension Limitation Law (PTELL), Illinois taxing bodies are allowed to annually increase property taxes extended by the lesser of CPI or 5% while not exceeding established maximum tax rates by fund.

**Community Unit School District 300 Change  
Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended June 30, 2023**

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Prior to the 2015 levy year, the District had seen a significant decline in its equalized assessed valuation (EAV) used in the property tax collection calculation. In the 2022 levy, the District EAV increased by 7.4%. Due to the recent increase in EAV and projected increase in the 2023 levy, the District is confident that it will not exceed its statutory maximum tax rates. From a state revenue perspective, the Evidence Based Funding formula is to ensure that every district in the state will be receiving funding that is closer to adequacy, and will provide many schools the support it has needed over the last several years. In Fiscal Year 2023, under this formula, the District was 69% of adequacy and considered a Tier I district in terms of eligibility for additional funding of \$5.7. In addition to the annual Evidence-Based Funding formula that the District receives, the District is expected to receive additional State funding in the coming years, however the additional funding is dependent on the State Budget and how much is allocated to fund districts based upon their tiers.

The State of Illinois, despite recent financial highlights, remains in financial difficulty because of chronic underfunding of the State Retirement System pension obligation. There have been a number of proposals to shift the unfunded pension cost to local school districts but at this time no firm plan is in place to shift the State's obligation. The State's share of pension payments, known as "on behalf payments", for the District were \$73,895,439 in FY23.

The District's enrollment, as a whole, increased slightly for the 2022-2023 school year. In addition, some schools are predicted to see increases in the next one to five years. The District passed a \$185 building referendum in 2006. With these dollars, the District built many additional classrooms and is positioned to absorb increases in projected future enrollment. In 2017-2018, because of increasing enrollment in the western portion of the District, the District completed additions at two of its west side elementary schools which were funded from debt certificate proceeds and the related debt service payment will be paid for out of the District Operating Funds. To accommodate the population growth in the western portion of the district, Big Timber Elementary School opened in August 2022 to primarily serve the villages of Hampshire and Pingree Grove. The District continues to work with a demographer to update the District enrollment projections and the District is reviewing boundaries to distribute students effectively throughout the district.

The District entered into a three-year contract with LEAD (teaching staff) that will expire on June 30, 2025. The new contract provides for a 2% increase to the schedule and extra pay schedule (for a total of 4% per year). Starting with the new contract, the District will increase the staff TRS contribution from 5% to 6% in 2022-2023, 7.5% in 2023-2024, and 9% in 2024-2025. The District also entered into a three-year contract with DESPA (District secretarial/custodial staff) and that will expire on June 30, 2025. The new contract provides for a 3.5% + step increase for 2022-2023, 2.5% + step for 2023-2024, and 2.5% + step for 2024-2025.

The District has continued to see an increase in commercial development in the Randall Corridor and the intersection of Illinois State Routes 59 and 72, housing developments throughout the District, and investment in public works/roadways, which support attraction to the District 300 communities as an excellent place to live and raise a family. The former Sear's Chicago-area headquarters in Hoffman Estates, located in the far east corner of the District, has been purchased by Compass Datacenters out of Dallas, Texas. Compass Datacenters has yet to publicly unveil its specific plans for the site, however, the buildings are slated for demolition to make way for new data centers.



**Community Unit School District 300**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2023**

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**Requests for Information**

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Jennifer Porter, Chief Financial Officer/Treasurer/CSBO  
Community Unit School District No. 300  
2550 Harnish Drive  
Algonquin, Illinois 60102

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**BASIC FINANCIAL STATEMENTS**

DRAFT

Preliminary Draft  
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**Community Unit School District 300**

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES

June 30, 2023

ASSETS

|                                                                     |                    |
|---------------------------------------------------------------------|--------------------|
| Cash and investments                                                | \$ 200,933,050     |
| Receivables (net of allowance for uncollectibles)                   |                    |
| Interest                                                            | 416,778            |
| Property taxes                                                      | 116,526,934        |
| Replacement taxes                                                   | 894,101            |
| Intergovernmental                                                   | 11,914,463         |
| Prepaid items                                                       | 1,039,084          |
| Capital assets:                                                     |                    |
| Land                                                                | 11,625,600         |
| Construction in progress                                            | 15,998,148         |
| Depreciable buildings, property, and equipment, net of depreciation | 349,962,879        |
| Right to use assets, net of amortization                            | 3,807,919          |
| Total assets                                                        | <u>713,118,956</u> |

DEFERRED OUTFLOWS OF RESOURCES

|                                                            |                   |
|------------------------------------------------------------|-------------------|
| Deferred charges                                           | 752,114           |
| Deferred outflows related to pensions                      | 13,370,298        |
| Deferred outflows related to other postemployment benefits | 8,540,446         |
| Total deferred outflows                                    | <u>22,662,858</u> |

LIABILITIES

|                            |                    |
|----------------------------|--------------------|
| Accounts payable           | 15,375,558         |
| Salaries and wages payable | 13,321,598         |
| Payroll deductions payable | 1,781,880          |
| Claims payable             | 5,419,866          |
| Interest payable           | 192,573            |
| Long-term liabilities:     |                    |
| Due within one year        | 21,142,633         |
| Due after one year         | 293,449,312        |
| Total liabilities          | <u>350,683,420</u> |

DEFERRED INFLOWS OF RESOURCES

|                                                           |                    |
|-----------------------------------------------------------|--------------------|
| Property taxes levied for a future period                 | 114,611,257        |
| Deferred inflows related to pensions                      | 3,551,683          |
| Deferred inflows related to other postemployment benefits | 108,337,326        |
| Total deferred inflows                                    | <u>226,500,266</u> |

NET POSITION

|                                  |                       |
|----------------------------------|-----------------------|
| Net investment in capital assets | 130,342,437           |
| Restricted for:                  |                       |
| Tort immunity                    | 969,255               |
| Operations and maintenance       | 3,894,507             |
| Debt service                     | 11,752,264            |
| Retirement benefits              | 5,291,904             |
| Student transportation           | 8,787,882             |
| Capital projects                 | 49,577,652            |
| Unrestricted                     | <u>(52,017,773)</u>   |
| Total net position               | <u>\$ 158,598,128</u> |

The accompanying notes are an integral part of this statement.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

| Functions / Programs                            | Expenses              | PROGRAM REVENUES        |                                          | Net (Expenses)<br>Revenue and<br>Changes in<br>Net Position |
|-------------------------------------------------|-----------------------|-------------------------|------------------------------------------|-------------------------------------------------------------|
|                                                 |                       | Charges for<br>Services | Operating<br>Grants and<br>Contributions |                                                             |
| Governmental activities                         |                       |                         |                                          |                                                             |
| Instruction:                                    |                       |                         |                                          |                                                             |
| Regular programs                                | \$ 98,234,131         | \$ 2,635,465            | \$ 16,442,287                            | \$ (79,156,379)                                             |
| Special programs                                | 43,604,754            | -                       | 12,495,431                               | (31,109,323)                                                |
| Other instructional programs                    | 23,415,525            | -                       | 3,848,295                                | (19,567,230)                                                |
| State retirement contributions                  | 95,394,375            | -                       | 95,394,375                               | -                                                           |
| Support services:                               |                       |                         |                                          |                                                             |
| Pupils                                          | 26,699,555            | -                       | 109,632                                  | (26,589,923)                                                |
| Instructional staff                             | 12,445,156            | -                       | 2,824,937                                | (9,620,219)                                                 |
| General administration                          | 2,908,105             | -                       | -                                        | (2,908,105)                                                 |
| School administration                           | 17,951,035            | -                       | -                                        | (17,951,035)                                                |
| Business                                        | 11,087,564            | 1,903,482               | 7,338,047                                | (1,846,035)                                                 |
| Transportation                                  | 19,564,879            | -                       | 9,128,315                                | (10,436,564)                                                |
| Operations and maintenance                      | 23,764,301            | 36,100                  | -                                        | (23,728,201)                                                |
| Central                                         | 11,882,432            | -                       | -                                        | (11,882,432)                                                |
| Other supporting services                       | 82,978                | -                       | -                                        | (82,978)                                                    |
| Community services                              | 1,567,230             | -                       | -                                        | (1,567,230)                                                 |
| Nonprogrammed charges                           | 309,211               | -                       | -                                        | (309,211)                                                   |
| Interest                                        | 8,716,092             | -                       | -                                        | (8,716,092)                                                 |
| Total governmental activities                   | <u>\$ 397,627,323</u> | <u>\$ 4,575,047</u>     | <u>\$ 147,581,319</u>                    | <u>(245,470,957)</u>                                        |
| General revenues:                               |                       |                         |                                          |                                                             |
| Taxes:                                          |                       |                         |                                          |                                                             |
| Real estate taxes, levied for general purposes  |                       |                         |                                          | 150,457,682                                                 |
| Real estate taxes, levied for specific purposes |                       |                         |                                          | 48,746,634                                                  |
| Real estate taxes, levied for debt service      |                       |                         |                                          | 25,897,676                                                  |
| Personal property replacement taxes             |                       |                         |                                          | 5,670,020                                                   |
| State aid-formula grants                        |                       |                         |                                          | 67,457,627                                                  |
| Investment income                               |                       |                         |                                          | 4,979,732                                                   |
| Miscellaneous                                   |                       |                         |                                          | 4,353,455                                                   |
| Total general revenues                          |                       |                         |                                          | <u>307,562,826</u>                                          |
| Change in net position                          |                       |                         |                                          | 62,091,869                                                  |
| Net position, beginning of year                 |                       |                         |                                          | <u>96,506,259</u>                                           |
| Net position, end of year                       |                       |                         |                                          | <u>\$ 158,598,128</u>                                       |

The accompanying notes are an integral part of this statement.

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**Community Unit School District 300**

Governmental Funds

**BALANCE SHEET**

June 30, 2023

|                                                             | General               | Operations and<br>Maintenance | Transportation       |
|-------------------------------------------------------------|-----------------------|-------------------------------|----------------------|
| <b>ASSETS</b>                                               |                       |                               |                      |
| Cash and investments                                        | \$ 123,804,429        | \$ 4,815,598                  | \$ 6,793,198         |
| Receivables (net of allowance<br>for uncollectibles):       |                       |                               |                      |
| Interest                                                    | 256,796               | 9,989                         | 14,091               |
| Property taxes                                              | 79,739,944            | 17,168,353                    | 5,166,591            |
| Replacement taxes                                           | -                     | -                             | -                    |
| Intergovernmental                                           | 6,216,282             | -                             | 2,442,738            |
| Prepaid items                                               | <u>1,039,084</u>      | <u>-</u>                      | <u>-</u>             |
| Total assets                                                | <u>\$ 211,056,535</u> | <u>\$ 21,993,940</u>          | <u>\$ 14,416,618</u> |
| <b>LIABILITIES, DEFERRED INFLOWS,<br/>AND FUND BALANCES</b> |                       |                               |                      |
| <b>LIABILITIES</b>                                          |                       |                               |                      |
| Accounts payable                                            | \$ 10,855,076         | \$ 929,940                    | \$ 545,550           |
| Salaries and wages payable                                  | 13,038,016            | 281,959                       | 1,623                |
| Payroll deductions payable                                  | 1,596,739             | 245                           | 185                  |
| Claims payable                                              | <u>5,419,866</u>      | <u>-</u>                      | <u>-</u>             |
| Total liabilities                                           | <u>30,909,697</u>     | <u>1,212,144</u>              | <u>547,358</u>       |
| <b>DEFERRED INFLOWS</b>                                     |                       |                               |                      |
| Unavailable interest revenue                                | 196,293               | 7,635                         | 10,771               |
| Property taxes levied for a future period                   | <u>78,429,369</u>     | <u>16,887,289</u>             | <u>5,081,378</u>     |
| Total deferred inflows                                      | <u>78,625,662</u>     | <u>16,894,924</u>             | <u>5,092,149</u>     |
| <b>FUND BALANCES</b>                                        |                       |                               |                      |
| Nonspendable                                                | 1,039,084             | -                             | -                    |
| Restricted                                                  | 967,753               | 3,886,872                     | 8,777,111            |
| Assigned                                                    | 980,117               | -                             | -                    |
| Unassigned                                                  | <u>98,534,222</u>     | <u>-</u>                      | <u>-</u>             |
| Total fund balances                                         | <u>101,521,176</u>    | <u>3,886,872</u>              | <u>8,777,111</u>     |
| Total liabilities, deferred inflows,<br>and fund balances   | <u>\$ 211,056,535</u> | <u>\$ 21,993,940</u>          | <u>\$ 14,416,618</u> |

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| Municipal<br>Retirement /<br>Soc. Sec. | Debt<br>Service      | Capital<br>Projects  | Total                 |
|----------------------------------------|----------------------|----------------------|-----------------------|
| \$ 5,432,003                           | \$ 11,715,057        | \$ 48,372,765        | \$ 200,933,050        |
| 11,267                                 | 24,300               | 100,335              | 416,778               |
| 2,024,773                              | 12,427,273           | -                    | 116,526,934           |
| -                                      | -                    | 894,101              | 894,101               |
| -                                      | -                    | 3,255,443            | 11,914,463            |
| -                                      | -                    | -                    | 1,039,084             |
| <u>\$ 7,468,043</u>                    | <u>\$ 24,166,630</u> | <u>\$ 52,622,644</u> | <u>\$ 331,724,410</u> |
| \$ -                                   | \$ -                 | \$ 3,044,992         | \$ 15,375,558         |
| -                                      | -                    | -                    | 13,321,598            |
| 184,711                                | -                    | -                    | 1,781,880             |
| -                                      | -                    | -                    | 5,419,866             |
| <u>184,711</u>                         | <u>-</u>             | <u>3,044,992</u>     | <u>35,898,902</u>     |
| 8,613                                  | 18,574               | 76,696               | 318,582               |
| <u>1,991,428</u>                       | <u>12,221,793</u>    | <u>-</u>             | <u>114,611,257</u>    |
| <u>2,000,041</u>                       | <u>12,240,367</u>    | <u>76,696</u>        | <u>114,929,839</u>    |
| -                                      | -                    | -                    | 1,039,084             |
| 5,283,291                              | 11,926,263           | 49,500,956           | 80,342,246            |
| -                                      | -                    | -                    | 980,117               |
| -                                      | -                    | -                    | 98,534,222            |
| <u>5,283,291</u>                       | <u>11,926,263</u>    | <u>49,500,956</u>    | <u>180,895,669</u>    |
| <u>\$ 7,468,043</u>                    | <u>\$ 24,166,630</u> | <u>\$ 52,622,644</u> | <u>\$ 331,724,410</u> |

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**Community Unit School District 300**

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2023

---

|                                                |                |
|------------------------------------------------|----------------|
| Total fund balances - total governmental funds | \$ 180,895,669 |
|------------------------------------------------|----------------|

Amounts reported for governmental activities in the statement of net position are different because:

|                                                                                                                                                                                                                    |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Net capital assets used in governmental activities and included in the statement of net position do not require the expenditure of financial resources and, therefore, are not reported in the governmental funds. | 381,394,546 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|

|                                                                                                                                                                                                                                |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Certain revenues receivable (interest) by the District and recognized in the statement of net position do not provide current financial resources and are included as deferred inflows of resources in the governmental funds. | 318,582 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

Deferred outflows and inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds:

|                                                    |               |
|----------------------------------------------------|---------------|
| Deferred outflows of resources related to pensions | 13,370,298    |
| Deferred inflows of resources related to pensions  | (3,551,683)   |
| Deferred outflows of resources related to OPEB     | 8,540,446     |
| Deferred inflows of resources related to OPEB      | (108,337,326) |

|                                                                                                                                                                                                 |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Deferred charges included in the statement of net position are not available to pay for current period expenditures and, accordingly, are not included in the governmental funds balance sheet. | 752,114 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

|                                                                                                                                                                                                                            |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Interest on long-term liabilities (interest payable) accrued in the statement of net position will not be paid with current financial resources and, therefore, is not recognized in the governmental funds balance sheet. | (192,573) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

(Continued)

The accompanying notes are an integral part of this statement.

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**Community Unit School District 300**

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

June 30, 2023

Long-term liabilities included in the statement of net position are not due and payable in the current period and, accordingly, are not reported in the governmental funds:

|                                                  |    |               |                       |
|--------------------------------------------------|----|---------------|-----------------------|
| General obligation bonds - direct placement      | \$ | (60,375,000)  |                       |
| General obligation bonds                         |    | (152,315,000) |                       |
| Qualified Zone Academy Bonds                     |    | (2,160,000)   |                       |
| Debt certificates                                |    | (25,220,000)  |                       |
| Unamortized bond and debt certificate premiums   |    | (9,828,764)   |                       |
| Lease liabilities                                |    | (1,905,459)   |                       |
| Compensated absences                             |    | (2,900,364)   |                       |
| IMRF net pension liability                       |    | (11,145,367)  |                       |
| TRS net pension liability                        |    | (11,380,997)  |                       |
| RHP total other postemployment benefit liability |    | (2,899,323)   |                       |
| THIS net other postemployment benefit liability  |    | (34,461,671)  | \$ (314,591,945)      |
| Net position of governmental activities          |    |               | \$ <u>158,598,128</u> |

(Concluded)

The accompanying notes are an integral part of this statement.



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**Community Unit School District 300**

Governmental Funds

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2023

|                                                      | General               | Operations and<br>Maintenance | Transportation      |
|------------------------------------------------------|-----------------------|-------------------------------|---------------------|
| <b>Revenues</b>                                      |                       |                               |                     |
| Property taxes                                       | \$ 152,689,365        | \$ 31,837,412                 | \$ 9,674,581        |
| Replacement taxes                                    | -                     | -                             | -                   |
| State aid                                            | 151,555,288           | -                             | 9,128,315           |
| Federal aid                                          | 23,494,810            | -                             | -                   |
| Interest income                                      | 3,496,090             | 222,694                       | 150,246             |
| Other                                                | <u>6,958,361</u>      | <u>1,011,550</u>              | <u>251,245</u>      |
| Total revenues                                       | <u>338,193,914</u>    | <u>33,071,656</u>             | <u>19,204,387</u>   |
| <b>Expenditures</b>                                  |                       |                               |                     |
| Current:                                             |                       |                               |                     |
| Instruction:                                         |                       |                               |                     |
| Regular programs                                     | 105,529,857           | -                             | -                   |
| Special programs                                     | 40,902,099            | -                             | -                   |
| Other instructional programs                         | 22,359,591            | -                             | -                   |
| State retirement contributions                       | 73,895,439            | -                             | -                   |
| Support services:                                    |                       |                               |                     |
| Pupils                                               | 27,875,795            | -                             | -                   |
| Instructional staff                                  | 12,217,438            | -                             | -                   |
| General administration                               | 2,849,099             | 7,492                         | -                   |
| School administration                                | 18,582,557            | -                             | -                   |
| Business                                             | 10,523,560            | 16,638                        | -                   |
| Transportation                                       | 163,764               | -                             | 19,141,328          |
| Operations and maintenance                           | 987,980               | 20,433,368                    | -                   |
| Central                                              | 11,112,580            | -                             | -                   |
| Other supporting services                            | 82,446                | -                             | -                   |
| Community services                                   | 1,400,097             | -                             | -                   |
| Nonprogrammed charges                                | 4,376,543             | -                             | -                   |
| Debt service:                                        |                       |                               |                     |
| Principal                                            | -                     | -                             | 18,240              |
| Interest and other                                   | -                     | -                             | -                   |
| Capital outlay                                       | <u>1,522,395</u>      | <u>1,682,224</u>              | <u>43,641</u>       |
| Total expenditures                                   | <u>334,381,240</u>    | <u>22,139,722</u>             | <u>19,203,209</u>   |
| Excess (deficiency) of revenues<br>over expenditures | 3,812,674             | 10,931,934                    | 1,178               |
| <b>Other financing sources (uses)</b>                |                       |                               |                     |
| Transfers in                                         | -                     | -                             | -                   |
| Transfers out                                        | (1,390,801)           | (14,769,427)                  | -                   |
| Debt issuance                                        | -                     | -                             | -                   |
| Payments to escrow agent                             | -                     | -                             | -                   |
| Lease issuance                                       | <u>-</u>              | <u>442,747</u>                | <u>36,817</u>       |
| Total other financing sources (uses)                 | <u>(1,390,801)</u>    | <u>(14,326,680)</u>           | <u>36,817</u>       |
| Net change in fund balance                           | 2,421,873             | (3,394,746)                   | 37,995              |
| Fund balance, beginning of year                      | <u>99,099,303</u>     | <u>7,281,618</u>              | <u>8,739,116</u>    |
| Fund balance, end of year                            | <u>\$ 101,521,176</u> | <u>\$ 3,886,872</u>           | <u>\$ 8,777,111</u> |

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| Municipal Retirement / Soc. Sec. |                  | Debt Service         | Capital Projects     | Total                 |
|----------------------------------|------------------|----------------------|----------------------|-----------------------|
| \$                               | 5,002,958        | \$ 25,897,676        | \$ -                 | \$ 225,101,992        |
|                                  | 500,000          | -                    | 5,170,020            | 5,670,020             |
|                                  | -                | -                    | -                    | 160,683,603           |
|                                  | -                | -                    | 9,361,597            | 32,856,407            |
|                                  | 115,735          | 421,289              | 1,090,194            | 5,496,248             |
|                                  | -                | 424,759              | 282,587              | 8,928,502             |
|                                  | <u>5,618,693</u> | <u>26,743,724</u>    | <u>15,904,398</u>    | <u>438,736,772</u>    |
|                                  | 952,772          | -                    | -                    | 106,482,629           |
|                                  | 1,116,738        | -                    | -                    | 42,018,837            |
|                                  | 395,168          | -                    | -                    | 22,754,759            |
|                                  | -                | -                    | -                    | 73,895,439            |
|                                  | 648,775          | -                    | -                    | 28,524,570            |
|                                  | 287,113          | -                    | -                    | 12,504,551            |
|                                  | 29,725           | -                    | -                    | 2,886,316             |
|                                  | 790,300          | -                    | -                    | 19,372,857            |
|                                  | 203,241          | -                    | -                    | 10,743,439            |
|                                  | 32,627           | -                    | -                    | 19,337,719            |
|                                  | 1,302,748        | -                    | -                    | 22,724,096            |
|                                  | 601,507          | -                    | -                    | 11,714,087            |
|                                  | 532              | -                    | -                    | 82,978                |
|                                  | 130,180          | -                    | -                    | 1,530,277             |
|                                  | -                | -                    | -                    | 4,376,543             |
|                                  | -                | 79,019,799           | -                    | 79,038,039            |
|                                  | -                | 9,426,457            | -                    | 9,426,457             |
|                                  | -                | -                    | 15,161,706           | 18,409,966            |
|                                  | <u>6,491,426</u> | <u>88,446,256</u>    | <u>15,161,706</u>    | <u>485,823,559</u>    |
|                                  | (872,733)        | (61,702,532)         | 742,692              | (47,086,787)          |
|                                  | -                | 4,160,228            | 12,000,000           | 16,160,228            |
|                                  | -                | -                    | -                    | (16,160,228)          |
|                                  | -                | 60,375,000           | -                    | 60,375,000            |
|                                  | -                | (1,564,787)          | -                    | (1,564,787)           |
|                                  | -                | -                    | -                    | 479,564               |
|                                  | <u>-</u>         | <u>62,970,441</u>    | <u>12,000,000</u>    | <u>59,289,777</u>     |
|                                  | (872,733)        | 1,267,909            | 12,742,692           | 12,202,990            |
|                                  | <u>6,156,024</u> | <u>10,658,354</u>    | <u>36,758,264</u>    | <u>168,692,679</u>    |
| \$                               | <u>5,283,291</u> | <u>\$ 11,926,263</u> | <u>\$ 49,500,956</u> | <u>\$ 180,895,669</u> |

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**Community Unit School District 300**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

---

|                                                         |    |            |
|---------------------------------------------------------|----|------------|
| Net change in fund balances - total governmental funds. | \$ | 12,202,990 |
|---------------------------------------------------------|----|------------|

Amounts reported for governmental activities in the statement of activities are different because:

The net pension asset existing at July 1, 2022 resulting from the IMRF plan fiduciary net position exceeding the total pension liability is not a financial resource and therefore the change in that asset is not reported in the governmental funds financial statements. (18,305,223)

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

|                                       |    |             |            |
|---------------------------------------|----|-------------|------------|
| Capital outlay                        | \$ | 20,903,207  |            |
| Depreciation and amortization expense |    | (8,637,204) |            |
| Loss on disposal                      |    | (860)       | 12,265,143 |

Certain revenues receivable (interest) by the District and recognized in the statement of net position do not provide current financial resources and are included as deferred inflows of resources in the governmental funds. (516,517)

Changes in deferred outflows and inflows of resources related to pensions and other postemployment benefits (OPEB) are reported only in the statement of activities:

|                                                                    |              |
|--------------------------------------------------------------------|--------------|
| Deferred outflows and inflows of resources related to IMRF pension | 28,807,207   |
| Deferred outflows and inflows of resources related to TRS pension  | 4,376,468    |
| Deferred outflows and inflows of resources related to RHP OPEB     | (24,804)     |
| Deferred outflows and inflows of resources related to THIS OPEB    | (61,813,422) |

Governmental funds report the effects of the loss on refunding when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year net effect of these differences. (435,663)

Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. 139,441

(Continued)

The accompanying notes are an integral part of this statement.

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**Community Unit School District 300**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)  
For the Year Ended June 30, 2023

Governmental funds report the effect of premiums and discounts when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year, net effect of these differences.

\$ 2,571,376

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:

|                                                   |                   |                             |
|---------------------------------------------------|-------------------|-----------------------------|
| Issuance of general obligation bonds              | \$ (60,375,000)   |                             |
| Lease liabilities issued                          | (479,564)         |                             |
| Principal repayments                              |                   |                             |
| General obligation bonds                          | 76,040,000        |                             |
| Qualified Zone Academy Bonds                      | 1,270,000         |                             |
| Debt certificates                                 | 375,000           |                             |
| Lease liabilities repayments                      | 1,353,038         |                             |
| Compensated absences, net                         | 430,519           |                             |
| IMRF pension liability, net                       | (11,145,367)      |                             |
| TRS pension liability, net                        | (263,369)         |                             |
| RHP other postemployment benefit liability, net   | (23,246)          |                             |
| THIS other postemployment benefit liability, net  | <u>75,642,862</u> | <u>82,824,873</u>           |
| Change in net position of governmental activities |                   | \$ <u><u>62,091,869</u></u> |

(Concluded)

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Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Community Unit School District 300 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as Generally Accepted Accounting Principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

**1. Reporting Entity**

The District is located in Cook, DeKalb, Kane and McHenry counties in Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

The District includes all funds of its operations that are controlled by or dependent upon the District, as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

Also, the District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

**2. New Accounting Pronouncement**

The GASB has issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which was implemented by the District for the year ended June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

Specific changes to the District's financial statements relate to the recording of right to use subscription assets and subscription liabilities on the statement of net position. See Note A-9 and D.

**3. Fund Accounting**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Accounting (Continued)

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service funds), and the acquisition or construction of major capital facilities (capital projects funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and local fees.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) amounts paid by recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

a. General Fund

The *General Fund* includes the Educational Account, Tort Immunity and Judgment Account and the Working Cash Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in the fund(s) loaned to. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used to account for revenues derived from a specific property tax levy and expenditures of these monies is for risk management activities.

The Student Activity balance is accounted for in the Educational Account. The balance accounts for activities such as student yearbooks, student clubs and councils and scholarships.

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Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Capital Projects Fund) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

*Operations and Maintenance Fund* - accounts for all revenues and expenditures made for operations, repair, and maintenance of the District's buildings and land. Revenues consist primarily of local property taxes.

*Transportation Fund* - accounts for all revenue and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

*Municipal Retirement/Social Security Fund* - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

c. Debt Service Fund

*Debt Service Fund* - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue sources are local property taxes levied specifically for debt service and transfers from other funds.

d. Capital Projects Fund

*Capital Projects Fund* - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, impact fees, transfers from other funds, personal property replacement taxes, TIF surplus funds and grant revenues.

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers most revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due. Compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, personal property replacement taxes, interest, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow of resources for unearned or unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental Funds also defer revenue recognition in connection with resources received, but not yet earned.



Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2023, the District has deferred outflows of resources related to pensions, other postemployment benefits and deferred charges on refunding. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period. At June 30, 2023, the District reported deferred inflows of resources related to pensions, other postemployment benefits, unavailable interest revenue and property taxes levied for a future period.

7. Deposits and Investments

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

8. Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

9. Capital Assets and Right to Use Assets

Capital assets, which include land, construction in progress, buildings and improvements, land improvements, vehicles, equipment, and right to use leased and subscription assets are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual or group cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

The District has recorded right to use assets related to subscription assets as a result of implementing GASB 96 in fiscal year 2023. The District's right to use leased and subscription assets are initially recorded at an amount equal to the related liability (Note E), or in the case of right to use subscription assets, paid in advance of the commencement of the agreement, an amount equal to the up front payments that were made. The right to use leased and subscription assets are amortized on a straight-line basis over the remaining term of the related agreements.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Construction in progress is stated at cost and includes engineering, design, material, and labor costs incurred for planned construction. No provision for depreciation is made on construction in progress, until the asset is completed and placed in service.

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

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

10. Accumulated Unpaid Vacation and Sick Pay

Only employees that retire from the District are eligible to be compensated for sick days. Certified staff must give notice four years prior of their intention to retire.

Each early retiree shall be paid for unused sick leave that is not reported to the Teachers' Retirement System for service credit up to a maximum of 40 days. Such payment shall be made in the form of a one-time lump-sum retirement incentive payment to an HRA account for the retiree. The lump-sum retirement incentive payment will be made after the individual's retirement with the District, and within 30 days after the individual's final pay check for regular earnings. The amount of the HRA contribution shall be the highest rate paid to substitute teachers for short term substitution in effect during the teacher's final year before retirement. In the event a member of the bargaining unit elects not to and/or does not receive reimbursement for any such days under this Section, the District shall transfer such unused days to the Sick Leave Banks.

Non-union exempt support staff and members of District 300 Educational Services Personnel Association (DESPA) who retire from the District through IMRF after completing at least 10 years of continuous service, shall receive separation pay equal to the per diem rate of the member for unused sick leave up to eighty (80) days. The employee may divide or distribute these days however they choose between IMRF usage and separation pay.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Accumulated Unpaid Vacation and Sick Pay (Continued)

Members of District 300 Education Support Association (DESA) who retire from the District through IMRF after completion at least 10 years of service shall be paid their current hourly rate for unused sick leave hours that are not reported to IMRF for service credit, up to the equivalent of sixty (60) days.

A liability for the sick days occurring from the above policies have been calculated and reported within long term liabilities for employees other than certified staff with 10 years of service.

All employees that leave the District are eligible to be compensated for unused earned vacation days. Twelve (12) Month Administrators shall receive twenty-five (25) vacation days each year. Thirteen (13) of those days will be received on July 1 and the remaining twelve (12) will be received via a one day accrual each month during the year. These days are non cumulative. However, Administrators may carry over a maximum of ten (10) days to the following year.

For full time 12-month employees, vacation time will be accrued, not awarded on a bi-weekly basis. The maximum amount of vacation time a member can accrue in their vacation bank shall be limited to fifteen (15) days more than their annual vacation accrual rate.

A liability for the sick days occurring from the above policy has been calculated and reported within long-term liabilities for employees that have given notice of retirement as of year-end. Compensated absences are reported on the governmental funds only if they matured.

11. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plan and additions to/deductions from the pension/OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are stated at fair value.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, and losses on refunding of bonds, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, losses on refunding, and bond issuance costs, during the current period. The face amount of debt issued, including leases, is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Personal Property Replacement Taxes

Personal property replacement tax revenues for the calendar year are first allocated to the Municipal Retirement/Social Security Fund with the balance allocated at the discretion of the District.

14. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principle. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

15. Restricted Net Position

For the government-wide financial statements, net position is reported as restricted when constraints placed on net position are either: (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, (2) imposed by law through constitutional provisions, or (3) imposed by enabling legislation. All of the District's restricted net position was restricted as a result of enabling legislation.

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

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance

The District has a formal minimum fund balance policy. The policy states that the District shall strive to maintain a cumulative fund balance equal to three months of working/operating expenditures in its operating funds to meet all financial obligations of the District on a timely basis. Operating funds for this purpose include: General, Transportation, Operations and Maintenance, and IMRF/Social Security Funds. However, the final authority and decision maker in determining how any excess revenue is to be spent rests solely with the Board of Education. The District met this requirement as of June 30, 2023.

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

- a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items or inventories. As of June 30, 2023, the District's nonspendable fund balance in the General Fund is compromised of \$1,039,084 for prepaid items.
- b. *Restricted* - refers to amounts that are subject to outside restrictions such as creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through enabling legislation. Special revenue funds, as well as the Debt Service and Capital Projects funds, are by definition restricted for those specified purposes.
- c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. As of June 30, 2023, the District had no committed fund balances.
- d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegates the authority to assign amounts to be used for specific purposes. The Board of Education has designated the Chief Operating Officer/Treasurer/CSBO with the ability to assign fund balances. The District's student activity balances of \$980,117 have been assigned at June 30, 2023.
- e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the general fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance (Continued)

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

The restricted fund balance in the General Fund is comprised of \$967,753, representing the unspent portion of the restricted tort immunity levy. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-4.

17. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B - DEPOSITS AND INVESTMENTS

The District's investment policy is in line with State Statutes. The investments that the District may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding \$500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2023, the District's cash and investments consisted of the following:

|                                                      | <u>Total</u>          |
|------------------------------------------------------|-----------------------|
| Deposits with financial institutions *               | \$ 94,246,785         |
| Illinois School District Liquid Asset Fund (ISDLAF+) | 28,963,734            |
| ISDLAF+ Limited Term Duration (LTD) Series           | 53,235,000            |
| First American Treasury Obligation Fund              | 959,275               |
| Federal Home Loan Discount Note                      | 7,927,611             |
| Negotiable certificates of deposit                   | 1,442,381             |
| U.S. Treasury obligations                            | <u>14,158,264</u>     |
|                                                      | <u>\$ 200,933,050</u> |

\* Includes accounts held in demand accounts and savings accounts, as well as non-negotiable certificates of deposit, which are valued at cost.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and level 2 valuation inputs.

1. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as the requirements come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE B - DEPOSITS AND INVESTMENTS (Continued)**

**1. Interest Rate Risk (Continued)**

Maturity information on other investments is shown in the table below:

|                                    | <u>Fair Value</u>    | <u>Investment Maturity (In Years)</u> |                     |             |                     |
|------------------------------------|----------------------|---------------------------------------|---------------------|-------------|---------------------|
|                                    |                      | <u>Less than one</u>                  | <u>1-5</u>          | <u>6-10</u> | <u>More than 10</u> |
| Negotiable certificates of deposit | \$ 1,442,381         | \$ 709,098                            | \$ 733,283          | \$ -        | \$ -                |
| Federal Home Loan Discount Note    | 7,927,611            | 7,927,611                             | -                   | -           | -                   |
| U.S. Treasury obligations          | <u>14,158,264</u>    | <u>8,772,613</u>                      | <u>5,385,651</u>    | <u>-</u>    | <u>-</u>            |
|                                    | <u>\$ 23,528,256</u> | <u>\$ 17,409,322</u>                  | <u>\$ 6,118,934</u> | <u>\$ -</u> | <u>\$ -</u>         |

The following investments are measured at net asset value (NAV):

| <u>Investment Type</u>                     |                      | <u>Unfunded Commitments</u> | <u>Redemption Frequency</u> | <u>Redemption Notice Period</u> |
|--------------------------------------------|----------------------|-----------------------------|-----------------------------|---------------------------------|
| ISDLAF+                                    | \$ <u>28,963,734</u> | n/a                         | Daily                       | 1 day                           |
| ISDLAF+ Limited Term Duration (LTD) Series | \$ <u>53,235,000</u> | n/a                         | Daily                       | 7 days                          |
| First American Treasury Obligation Fund    | \$ <u>959,275</u>    | n/a                         | Daily                       | 1 day                           |

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



Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

2. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). The District's investments in negotiable certificates of deposits are unrated.

The District also invests in the First American Treasury Obligation Fund. The fund portfolio holds U.S. Treasury Debt and U.S. Treasury Repurchase Agreements. Investments are rated at AAAM and are valued at share price, which is the price for which the investment could be sold.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the ISDLAF+ Limited Term Duration (LTD) are not-for-profit pooled investment trusts formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees, elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

3. Concentration of Credit Risk

The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

4. Custodial Credit Risk

With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by providing that all deposits in excess of FDIC insurable limits may be secured by collateral to protect against an event of default or failure of the financial institution holding the funds. At June 30, 2023, the bank balances of the District's deposits with financial institutions totaling \$94,250,605 were fully insured or collateralized. The District's investment instruments are either held by the District or by the District's agent.

With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring that all investments be in high-quality investment pools and/or secured by private insurance or collateral.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

**NOTE C - PROPERTY TAXES RECEIVABLE**

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 tax levy resolution was approved by the Board on December 13, 2022. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

Tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The District's annual property tax levy is subject to Property Tax Extension Limitation Act (PTELA), which is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations, and tax increment finance district property becoming eligible for taxation.

Property taxes are collected by the Counties Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments for each county as follows:

| <u>County</u> | <u>Due Dates</u>         |
|---------------|--------------------------|
| Cook          | March 1 and August 1*    |
| DeKalb        | June 1 and September 1   |
| Kane          | June 1 and September 1   |
| McHenry       | June 15 and September 15 |

\*Cook County experienced a delay in assessing and billing 2022 property taxes which has also delayed Cook County remitting the second installment of the 2022 property taxes to the District.

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

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 and has included the corresponding receivable as a deferred inflow - property taxes levied for a future period.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE D - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows:

|                                             | <u>Balance</u><br><u>July 1, 2022</u> | <u>Additions/</u><br><u>Transfers</u> | <u>Deletions/</u><br><u>Transfers</u> | <u>Balance</u><br><u>June 30, 2023</u> |
|---------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| Capital assets, not being depreciated       |                                       |                                       |                                       |                                        |
| Land                                        | \$ 11,625,600                         | \$ -                                  | \$ -                                  | \$ 11,625,600                          |
| Construction in progress                    | <u>35,547,063</u>                     | <u>15,472,655</u>                     | <u>35,021,570</u>                     | <u>15,998,148</u>                      |
| Total capital assets not being depreciated  | <u>47,172,663</u>                     | <u>15,472,655</u>                     | <u>35,021,570</u>                     | <u>27,623,748</u>                      |
| Capital assets, being depreciated           |                                       |                                       |                                       |                                        |
| Land improvements                           | 26,929,992                            | 95,015                                | -                                     | 27,025,007                             |
| Buildings and improvements                  | 379,424,659                           | 35,021,570                            | -                                     | 414,446,229                            |
| Equipment                                   | 25,159,259                            | 2,339,824                             | 16,100                                | 27,482,983                             |
| Vehicles                                    | <u>1,836,652</u>                      | <u>34,472</u>                         | <u>-</u>                              | <u>1,871,124</u>                       |
| Total capital assets being depreciated      | <u>433,350,562</u>                    | <u>37,490,881</u>                     | <u>16,100</u>                         | <u>470,825,343</u>                     |
| Less accumulated depreciation for:          |                                       |                                       |                                       |                                        |
| Land improvements                           | 15,883,284                            | 765,536                               | -                                     | 16,648,820                             |
| Buildings and improvements                  | 78,843,357                            | 4,499,524                             | -                                     | 83,342,881                             |
| Equipment                                   | 17,894,604                            | 1,257,629                             | 15,240                                | 19,136,993                             |
| Vehicles                                    | <u>1,703,446</u>                      | <u>30,324</u>                         | <u>-</u>                              | <u>1,733,770</u>                       |
| Total accumulated depreciation              | <u>114,324,691</u>                    | <u>6,553,013</u>                      | <u>15,240</u>                         | <u>120,862,464</u>                     |
| Total capital assets being depreciated, net | <u>319,025,871</u>                    | <u>30,937,868</u>                     | <u>860</u>                            | <u>349,962,879</u>                     |
| Right to use assets                         |                                       |                                       |                                       |                                        |
| Leased equipment                            | 3,696,757                             | 239,826                               | -                                     | 3,936,583                              |
| Leased vehicles                             | 670,368                               | 239,738                               | -                                     | 910,106                                |
| Subscription assets                         | <u>-</u>                              | <u>2,481,677</u>                      | <u>-</u>                              | <u>2,481,677</u>                       |
| Total right to use assets                   | <u>4,367,125</u>                      | <u>2,961,241</u>                      | <u>-</u>                              | <u>7,328,366</u>                       |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

NOTE D - CAPITAL ASSETS (Continued)

|                                             | <u>Balance</u><br><u>July 1, 2022</u> | <u>Additions/</u><br><u>Transfers</u> | <u>Deletions/</u><br><u>Transfers</u> | <u>Balance</u><br><u>June 30, 2023</u> |
|---------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|
| Less accumulated amortization for           |                                       |                                       |                                       |                                        |
| Leased equipment                            | \$ 1,232,252                          | \$ 1,234,917                          | \$ -                                  | \$ 2,467,169                           |
| Leased vehicles                             | 204,004                               | 233,196                               | -                                     | 437,200                                |
| Subscription assets                         | <u>-</u>                              | <u>616,078</u>                        | <u>-</u>                              | <u>616,078</u>                         |
| Total accumulated amortization              | <u>1,436,256</u>                      | <u>2,084,191</u>                      | <u>-</u>                              | <u>3,520,447</u>                       |
| Total right to use assets, net              | <u>2,930,869</u>                      | <u>877,050</u>                        | <u>-</u>                              | <u>3,807,919</u>                       |
| Governmental activities capital assets, net | <u>\$ 369,129,403</u>                 | <u>\$ 47,287,573</u>                  | <u>\$ 35,022,430</u>                  | <u>\$ 381,394,546</u>                  |

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

|                                                                       |                     |
|-----------------------------------------------------------------------|---------------------|
| Regular programs                                                      | \$ 4,611,484        |
| Special programs                                                      | 560,710             |
| Other instructional programs                                          | 636,310             |
| Pupils                                                                | 179,065             |
| Instructional staff                                                   | 539,183             |
| General administration                                                | 87,712              |
| School administration                                                 | 300,529             |
| Business                                                              | 432,827             |
| Transportation                                                        | 212,200             |
| Operations and maintenance                                            | 1,044,359           |
| Central                                                               | <u>32,825</u>       |
| Total depreciation and amortization expense - governmental activities | <u>\$ 8,637,204</u> |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

NOTE E - LONG-TERM LIABILITIES

1. Changes in General Long-Term Liabilities

During the year ended June 30, 2023, the following is the long-term liability activity for the District:

|                                                       | <u>Balance</u><br><u>July 1, 2022</u> | <u>Additions</u> | <u>Reductions /</u><br><u>Refunded</u> | <u>Balance</u><br><u>June 30, 2023</u> |
|-------------------------------------------------------|---------------------------------------|------------------|----------------------------------------|----------------------------------------|
| Bonds payable:                                        |                                       |                  |                                        |                                        |
| General obligation bonds - direct placement           | \$ -                                  | \$ 60,375,000    | \$ -                                   | \$ 60,375,000                          |
| General obligation bonds                              | 228,355,000                           | -                | 76,040,000                             | 152,315,000                            |
| Qualified Zone Academy Bonds - direct placement       | 3,430,000                             | -                | 1,270,000                              | 2,160,000                              |
| Debt certificates - direct placement                  | 6,175,000                             | -                | 285,000                                | 5,890,000                              |
| Debt certificates                                     | 19,420,000                            | -                | 90,000                                 | 19,330,000                             |
| Unamortized premium                                   | 12,400,140                            | -                | 2,571,376                              | 9,828,764                              |
| Lease liabilities                                     | 2,778,933                             | 479,564          | 1,353,038                              | 1,905,459                              |
| IMRF net pension liability*                           | -                                     | 33,305,782       | 22,160,415                             | 11,145,367                             |
| TRS net pension liability                             | 11,117,628                            | 4,640,550        | 4,377,181                              | 11,380,997                             |
| RHP total other postemployment benefit liability      | 2,876,077                             | 221,901          | 198,655                                | 2,899,323                              |
| THIS net other postemployment benefit liability       | 110,104,533                           | 64,011           | 75,706,873                             | 34,461,671                             |
| Compensated absences                                  | 3,330,883                             | 537,468          | 967,987                                | 2,900,364                              |
| Total long-term liabilities - governmental activities | \$ 399,988,194                        | \$ 99,624,276    | \$ 185,020,525                         | \$ 314,591,945                         |

\*In 2022, the IMRF plan fiduciary net position exceeded the total pension asset resulting in a net pension asset of \$18,305,223.

|                                                 | <u>Due Within</u><br><u>One Year</u> |
|-------------------------------------------------|--------------------------------------|
| General obligation bonds - direct placement     | \$ 230,000                           |
| General obligation bonds                        | 17,210,000                           |
| Qualified Zone Academy Bonds - direct placement | 1,270,000                            |
| Debt certificates - direct placement            | 290,000                              |
| Debt certificates                               | 95,000                               |
| Lease liabilities                               | 1,461,516                            |
| Compensated absences                            | 586,117                              |
|                                                 | <u>\$ 21,142,633</u>                 |

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

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NOTE E - LONG-TERM LIABILITIES (Continued)

1. Changes in General Long-Term Liabilities (Continued)

The TRS portion of the net pension liability and the THIS portion of the net OPEB liability will be repaid from the General Fund. Compensated absences, if unused and require payment upon termination, and the portion of the total OPEB liability related to the District's standalone plan will be paid from the appropriate operating fund (General, Operations and Maintenance, Transportation) as they are incurred based on the fund used to pay the employee's regular salary.

2. General Obligation Bonds

During the fiscal year ended June 30, 2023, the District issued \$60,375,000 of General Obligation Refunding Bonds, Series 2022. These bonds were used to refund the remaining portion of principal and interest maturities on the District's Series 2013 General Obligation Refunding Bonds. The refunded bonds were callable and repaid in full during the year ended June 30, 2023. This transaction resulted in a theoretical economic gain (difference between the present value of the debt service payments on the old and new debt) of \$16,768,916.

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2023, \$54,215,000 of bond principal outstanding are considered defeased.

General obligation bonds are direct obligations, and pledge the full faith and credit of the District. The amount of the bonds payable at June 30, 2023 is as follows:

| <u>Issuance, Purpose, and Maturity</u> | <u>Interest Rates</u> | <u>Original Issue</u> | <u>Carrying Amount</u> |
|----------------------------------------|-----------------------|-----------------------|------------------------|
| General Obligation Bonds - 2014        |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2027                           | 3.55%                 | \$ 5,000,000          | \$ 5,000,000           |
| General Obligation Bonds - 2015        |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2028                           | 4.00% - 5.00%         | 89,655,000            | 64,255,000             |
| General Obligation Bonds - 2017        |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2028                           | 4.50% - 5.25%         | 40,600,000            | 40,600,000             |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE E - LONG-TERM LIABILITIES (Continued)**

**2. General Obligation Bonds (Continued)**

| <u>Issuance, Purpose, and Maturity</u> | <u>Interest Rates</u> | <u>Original Issue</u> | <u>Carrying Amount</u> |
|----------------------------------------|-----------------------|-----------------------|------------------------|
| General Obligation Bonds - 2018A       |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2028                           | 4.00% - 5.00%         | \$ 18,635,000         | \$ 18,635,000          |
| General Obligation Bonds - 2018B       |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2028                           | 4.50% - 5.25%         | 8,865,000             | 7,735,000              |
| General Obligation Bonds - 2019        |                       |                       |                        |
| Refunding bonds - Matures              |                       |                       |                        |
| January 2025                           | 2.00%                 | 16,090,000            | 16,090,000             |
| General Obligation Bonds - 2022        |                       |                       |                        |
| Refunding bonds - direct placement     |                       |                       |                        |
| Matures January 2033                   | 1.75%                 | <u>60,375,000</u>     | <u>60,375,000</u>      |
| Subtotal - General Obligation Bonds    |                       | <u>\$ 239,220,000</u> | <u>\$ 212,690,000</u>  |

At June 30, 2023, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

| <u>Year Ending<br/>June 30,</u> | <u>General Obligation Bonds -<br/>Direct Placement</u> |                     | <u>General Obligation Bonds</u> |                      | <u>Total</u>          |
|---------------------------------|--------------------------------------------------------|---------------------|---------------------------------|----------------------|-----------------------|
|                                 | <u>Principal</u>                                       | <u>Interest</u>     | <u>Principal</u>                | <u>Interest</u>      |                       |
| 2024                            | \$ 230,000                                             | \$ 1,056,563        | \$ 17,210,000                   | \$ 6,832,750         | \$ 25,329,313         |
| 2025                            | 235,000                                                | 1,052,538           | 18,200,000                      | 5,972,250            | 25,459,788            |
| 2026                            | 240,000                                                | 1,048,425           | 18,825,000                      | 5,566,051            | 25,679,476            |
| 2027                            | 245,000                                                | 1,044,225           | 19,750,000                      | 4,624,801            | 25,664,026            |
| 2028                            | 245,000                                                | 1,038,938           | 20,085,000                      | 3,805,800            | 25,174,738            |
| 2029-2033                       | <u>59,180,000</u>                                      | <u>4,192,650</u>    | <u>58,245,000</u>               | <u>6,024,307</u>     | <u>127,641,957</u>    |
| Total                           | <u>\$ 60,375,000</u>                                   | <u>\$ 9,433,339</u> | <u>\$ 152,315,000</u>           | <u>\$ 32,825,959</u> | <u>\$ 254,949,298</u> |

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

---

NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$11,926,263 in the Debt Service Fund to service the outstanding bonds payable.

The District is subject to the Illinois School Code, which limits the indebtedness to 13.8% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$628,149,173 of which \$386,173,714 is fully available. There are numerous covenants with which the District must comply in regard to these bond issues.

3. Debt Certificates

The amount of debt certificates outstanding at June 30, 2023 is as follows:

| <u>Issuance, Purpose, and Maturity</u>                             | <u>Interest Rates</u> | <u>Original Issue</u> | <u>Carrying Amount</u> |
|--------------------------------------------------------------------|-----------------------|-----------------------|------------------------|
| Debt Certificate - 2014 - direct placement<br>Matures January 2029 | 3.13% - 3.68%         | \$ 5,000,000          | \$ 5,000,000           |
| Debt Certificate - 2016 - direct placement<br>Matures January 2026 | 1.25% - 2.50%         | 2,530,000             | 890,000                |
| Debt Certificate - 2021B<br>Matures July 2036                      | 2.00% - 4.00%         | 13,645,000            | 13,645,000             |
| Debt Certificate - 2021C<br>Matures January 2031                   | 4.00%                 | <u>5,775,000</u>      | <u>5,685,000</u>       |
|                                                                    |                       | <u>\$ 26,950,000</u>  | <u>\$ 25,220,000</u>   |



Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

NOTE E - LONG-TERM LIABILITIES (Continued)

3. Debt Certificates (Continued)

At June 30, 2023, annual debt service requirements to maturity for debt certificates principal and interest are as follows:

| Year Ending<br>June 30, | Debt Certificates - Direct Placement |                   | Debt Certificates    |                     | Total                |
|-------------------------|--------------------------------------|-------------------|----------------------|---------------------|----------------------|
|                         | Principal                            | Interest          | Principal            | Interest            |                      |
| 2024                    | \$ 290,000                           | \$ 189,660        | \$ 95,000            | \$ 644,850          | \$ 1,219,510         |
| 2025                    | 1,350,000                            | 183,280           | 95,000               | 641,050             | 2,269,330            |
| 2026                    | 1,395,000                            | 143,326           | 95,000               | 637,250             | 2,270,576            |
| 2027                    | 1,125,000                            | 99,949            | 405,000              | 633,450             | 2,263,399            |
| 2028                    | 1,160,000                            | 61,924            | 430,000              | 617,250             | 2,269,174            |
| 2029-2033               | 570,000                              | 20,976            | 9,045,000            | 2,363,250           | 11,999,226           |
| 2034-2037               | -                                    | -                 | 9,165,000            | 578,050             | 9,743,050            |
| Total                   | <u>\$ 5,890,000</u>                  | <u>\$ 699,115</u> | <u>\$ 19,330,000</u> | <u>\$ 6,115,150</u> | <u>\$ 32,034,265</u> |

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

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE E - LONG-TERM LIABILITIES (Continued)**

**4. Qualified Zone Academy Bonds (QZAB)**

School districts that qualify for QZAB bonds must be located in an empowerment zone or an enterprise community expected to have at least 35% or more of their students eligible for free or reduced lunch under the National School Lunch Act. At least 95% of the proceeds from QZAB bonds must be used to fund qualifying projects that rehabilitate or repair public school buildings, provide equipment for public school use, develop course materials, or train teachers and other school personnel. QZAB bonds, all direct placement, currently outstanding are as follows:

| <u>Issuance, Purpose, and Maturity</u> | <u>Interest<br/>Rates</u> | <u>Original<br/>Issue</u> | <u>Carrying<br/>Amount</u> |
|----------------------------------------|---------------------------|---------------------------|----------------------------|
| Qualified Zone Academy Bonds           |                           |                           |                            |
| Series 2013 - Matures                  |                           |                           |                            |
| January 2024                           | N/A                       | \$ 5,000,000              | \$ 1,050,000               |
| QZAB Debt Certificate                  |                           |                           |                            |
| Series 2017A - Matures                 |                           |                           |                            |
| January 2028                           | 0.50%                     | 1,100,000                 | 555,000                    |
| QZAB Debt Certificate                  |                           |                           |                            |
| Series 2017B - Matures                 |                           |                           |                            |
| January 2028                           | 0.50%                     | 1,100,000                 | 555,000                    |
|                                        |                           | <u>\$ 7,200,000</u>       | <u>\$ 2,160,000</u>        |

At June 30, 2023, annual debt service requirements to maturity for QZAB bonds principal and interest are as follows:

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>    | <u>Interest</u>  | <u>Total</u>        |
|---------------------------------|---------------------|------------------|---------------------|
| 2024                            | \$ 1,270,000        | \$ 5,550         | \$ 1,275,550        |
| 2025                            | 220,000             | 4,450            | 224,450             |
| 2026                            | 220,000             | 3,350            | 223,350             |
| 2027                            | 220,000             | 2,250            | 222,250             |
| 2028                            | 230,000             | 1,150            | 231,150             |
| Total                           | <u>\$ 2,160,000</u> | <u>\$ 16,750</u> | <u>\$ 2,176,750</u> |

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

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE E - LONG-TERM LIABILITIES (Continued)

5. Lease Liabilities

The District currently has several lease agreements for financing the acquisition of technology equipment and vehicles. The lease agreements qualify as other than short-term leases under GASB 87. The vehicle leases require aggregate annual payments ranging from \$373 to \$15,768 with terms ranging from twenty four to sixty months expiring at various dates through May 2028. The District also has a technology equipment lease with an annual payment requirement of \$1,380,801 through 2024. The lease liabilities are measured at implicit rates ranging from 3.15% to 13.47%. As a result of the leases, the District has recorded right to use assets (Note D) with a net book value of \$1,942,320 as of June 30, 2023. The obligations for these leases will be repaid from the Transportation Fund and from the Debt Service Fund with transfers from the General Fund (Educational Account) and Operations and Maintenance Fund.

At June 30, 2023, the District's future cash flow requirements for retirement of lease principal and interest are as follows:

| Year Ending<br>June 30, | Principal           | Interest          | Total               |
|-------------------------|---------------------|-------------------|---------------------|
| 2024                    | \$ 1,461,516        | \$ 194,121        | \$ 1,655,637        |
| 2025                    | 175,383             | 19,747            | 195,130             |
| 2026                    | 121,729             | 12,443            | 134,172             |
| 2027                    | 90,363              | 6,812             | 97,175              |
| 2028                    | 56,468              | 2,445             | 58,913              |
|                         | <u>\$ 1,905,459</u> | <u>\$ 235,568</u> | <u>\$ 2,141,027</u> |

NOTE F - INTERFUND TRANSFERS

The District transferred \$1,214,231 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on debt certificates.

The District transferred \$1,276,100 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on QZAB bonds.

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

The District transferred \$1,390,801 and \$279,096 to the Debt Service Fund from the General Fund (Educational Account) and Operations and Maintenance Fund, respectively, for principal and interest payments on leases.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE G - RISK MANAGEMENT**

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from risks related to workers' compensation and the theft of, damage to, and destruction of assets; and natural disasters, the District participates in the Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage in any of the past three fiscal years. There have been no amounts of settlements that exceeded insurance coverage in each of the past three fiscal years.

Complete financial statements for CLIC can be obtained from its Treasurer at 624 Kenilworth, Grayslake, Illinois 60030.

The District is self-insured for medical, dental and vision coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health, dental, vision, and administration fees. The District's liability will not exceed \$285,000 per employee, as provided by stop-loss provisions incorporated in the medical plan.

At June 30, 2023, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent for medical, dental and vision totaled \$5,419,866. Total disclosure includes both IBNR and fund level claims payable. The estimates are developed based on a claims incurred and claims paid lag study prepared by the District's health care, dental and vision providers.

For the two years ended June 30, 2023 and 2022, changes in the liability for unpaid claims are as follows:

|                                                                       | <u>June 30,</u><br><u>2023</u> | <u>June 30,</u><br><u>2022</u> |
|-----------------------------------------------------------------------|--------------------------------|--------------------------------|
| Unpaid claims, beginning of fiscal year                               | \$ 5,305,949                   | \$ 4,617,420                   |
| Incurred claims (including those claims<br>incurred but not reported) | 30,115,670                     | 27,825,382                     |
| Claim payments                                                        | <u>(30,001,753)</u>            | <u>(27,136,853)</u>            |
| Unpaid claims, end of fiscal year                                     | <u>\$ 5,419,866</u>            | <u>\$ 5,305,949</u>            |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

**NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS**

1. Teachers' Retirement System of the State of Illinois

**General Information about the Pension Plan**

*Plan Description*

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

As a multi-employer cost sharing pension plan, TRS employs a methodology to allocate the pension liabilities to each individual district based off of the actual contributions a District makes to the plan in a fiscal year and is re-measured annually, and thus the timing of receipt of contribution payments from the District's or refunds made by TRS to the District can have a significant impact on the District's allocation of the net pension liability that may not be reflective of the District's portion of the total contractual contribution to the Plan. The net pension liability as a whole is a significant accounting estimate that takes into account several assumptions and allocations.

*Benefits Provided*

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

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

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

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

**General Information about the Pension Plan (Continued)**

*Benefits Provided (Continued)*

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

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

*Contributions*

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf Contributions to TRS**

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenses of \$77,547,918 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$72,566,068 in the General Fund based on the current financial resources measurement basis.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

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

**General Information about the Pension Plan (Continued)**

*Contributions (Continued)*

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$856,706, and are deferred because they were paid after the June 30, 2022 measurement date.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$4,401,222 were paid from federal and special trust funds that required employer contributions of \$461,688.

Early Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$24,023 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

|                                                                                       |                              |
|---------------------------------------------------------------------------------------|------------------------------|
| District's proportionate share of the net pension liability                           | \$ 11,380,997                |
| State's proportionate share of the net pension liability associated with the District | <u>987,226,128</u>           |
| Total                                                                                 | <u><u>\$ 998,607,125</u></u> |

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2022, the District's proportion was 0.0135746087 percent, which was a decrease of 0.0006766976 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the District's employees:

|                                                                 | <u>Governmental<br/>Activities</u> | <u>General<br/>Fund</u>     |
|-----------------------------------------------------------------|------------------------------------|-----------------------------|
| State on-behalf contributions - revenue and expense/expenditure | \$ 77,547,918                      | \$ 72,566,068               |
| District TRS pension expense/expenditure (benefit)              | <u>(3,256,248)</u>                 | <u>856,706</u>              |
| Total TRS expense/expenditure                                   | <u><u>\$ 74,291,670</u></u>        | <u><u>\$ 73,422,774</u></u> |



**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                                  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
|                                                                                                                  | <u>                    </u>          | <u>                    </u>         |
| Differences between expected and actual experience                                                               | \$ 22,876                            | \$ 62,750                           |
| Changes of assumptions                                                                                           | 52,477                               | 21,729                              |
| Net difference between projected and actual earnings on<br>pension plan investments                              | 10,411                               | -                                   |
| Changes in proportion and differences between District<br>contributions and proportionate share of contributions | <u>-</u>                             | <u>2,917,850</u>                    |
| Total deferred amounts to be recognized in pension<br>expense in future periods                                  | <u>85,764</u>                        | <u>3,002,329</u>                    |
| District contributions subsequent to the measurement date                                                        | <u>856,706</u>                       | <u>-</u>                            |
| Total deferred amounts related to pensions                                                                       | <u><u>\$ 942,470</u></u>             | <u><u>\$ 3,002,329</u></u>          |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

The District reported \$856,706 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

| <u>Year ended June 30:</u> | <u>Net Deferred<br/>Inflows<br/>of Resources</u> |
|----------------------------|--------------------------------------------------|
| 2024                       | \$ 2,179,802                                     |
| 2025                       | 338,044                                          |
| 2026                       | 349,051                                          |
| 2027                       | 6,053                                            |
| 2028                       | 43,615                                           |
|                            | <u>\$ 2,916,565</u>                              |

**Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                                                           |
|---------------------------|---------------------------------------------------------------------------|
| Inflation                 | 2.50 percent                                                              |
| Salary increases          | Varies by amount of service credit                                        |
| Investment rate of return | 7.00 percent, net of pension plan investment expense, including inflation |

In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Actuarial Assumptions (Continued)

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

| <u>Asset Class</u>               | <u>Target<br/>Allocation</u> | <u>Long-Term<br/>Expected<br/>Real Rate<br/>of Return</u> |
|----------------------------------|------------------------------|-----------------------------------------------------------|
| U.S. equities large cap          | 16.3 %                       | 5.73 %                                                    |
| U.S. equities small/mid cap      | 1.9                          | 6.78                                                      |
| International equities developed | 14.1                         | 6.56                                                      |
| Emerging market equities         | 4.7                          | 8.55                                                      |
| U.S. bonds core                  | 6.9                          | 1.15                                                      |
| Cash equivalents                 | 1.2                          | (0.32)                                                    |
| TIPS                             | 0.5                          | 0.33                                                      |
| International debt developed     | 1.2                          | 6.56                                                      |
| Emerging international debt      | 3.7                          | 3.76                                                      |
| Real estate                      | 16.0                         | 5.42                                                      |
| Private debt                     | 12.5                         | 5.29                                                      |
| Hedge funds                      | 4.0                          | 3.48                                                      |
| Private equity                   | 15.0                         | 10.04                                                     |
| Infrastructure                   | 2.0                          | 5.86                                                      |
| Total                            | 100.0 %                      |                                                           |

\* Based on the 2021 Horizon Survey of Capital Market Assumptions

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

---

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

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Discount Rate**

At June 30, 2022, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2021 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

|                                                             | 1% Decrease<br>(6.00%) | Current<br>Discount Rate<br>(7.00%) | 1% Increase<br>(8.00%) |
|-------------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| District's proportionate share of the net pension liability | \$ <u>13,919,061</u>   | \$ <u>11,380,997</u>                | \$ <u>9,276,349</u>    |

**TRS Fiduciary Net Position**

Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued *TRS Annual Comprehensive Financial Report*.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

**2. Illinois Municipal Retirement Fund**

**Plan Description**

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed with the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the Benefits Provided section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP).

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

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

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

2. Illinois Municipal Retirement Fund (Continued)

**Employees Covered by Benefit Terms**

As of December 31, 2022, the following employees were covered by the benefit terms:

|                                                                  |                     |
|------------------------------------------------------------------|---------------------|
| Retirees and beneficiaries currently receiving benefits          | 733                 |
| Inactive plan members entitled to but not yet receiving benefits | 1,024               |
| Active plan members                                              | <u>815</u>          |
| Total                                                            | <u><u>2,572</u></u> |

**Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 was 8.12%. For the fiscal year ended June 30, 2023 the District contributed \$2,298,907 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The District's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

2. Illinois Municipal Retirement Fund (Continued)

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method     | Entry Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Asset Valuation Method    | Market Value of Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Inflation Rate            | 2.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Salary Increases          | 2.85% to 13.75%, including inflation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Investment Rate of Return | 7.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Retirement Age            | Experience-based table of rates, specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study from years 2017 to 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Mortality                 | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

2. Illinois Municipal Retirement Fund (Continued)

**Actuarial Assumptions (Continued)**

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

| Asset Class             | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------------|----------------------------------------|
| Domestic Equity         | 35.50%                      | 6.50%                                  |
| International Equity    | 18.00%                      | 7.60%                                  |
| Fixed Income            | 25.50%                      | 4.90%                                  |
| Real Estate             | 10.50%                      | 6.20%                                  |
| Alternative Investments | 9.50%                       | 6.25%-9.90%                            |
| Cash equivalents        | 1.00%                       | 4.00%                                  |
| Total                   | <u>100.00%</u>              |                                        |

Other  
Notes:

There were no benefit changes during the year.



Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

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

2. Illinois Municipal Retirement Fund (Continued)

**Single Discount Rate**

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2022. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- a. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- b. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index"), and the resulting single discount rate is 7.25%.

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

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

**2. Illinois Municipal Retirement Fund (Continued)**

**Changes in Net Pension Liability (Asset)**

The following table shows the components of the change in the District's net pension liability (asset) for the calendar year ended December 31, 2022:

|                                                                                  | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability (Asset)<br>(A) - (B) |
|----------------------------------------------------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------------|
| Balances at December 31, 2021                                                    | \$ 142,070,561                    | \$ 160,375,784                        | \$ (18,305,223)                               |
| Changes for the year:                                                            |                                   |                                       |                                               |
| Service cost                                                                     | 2,944,071                         | -                                     | 2,944,071                                     |
| Interest on the total pension liability                                          | 10,163,250                        | -                                     | 10,163,250                                    |
| Difference between expected and actual experience of the total pension liability | 349,803                           | -                                     | 349,803                                       |
| Changes of assumptions                                                           | -                                 | -                                     | -                                             |
| Contributions - employer                                                         | -                                 | 2,444,990                             | (2,444,990)                                   |
| Contributions - employees                                                        | -                                 | 1,410,202                             | (1,410,202)                                   |
| Net investment income (loss)                                                     | -                                 | (19,373,275)                          | 19,373,275                                    |
| Benefit payments, including refunds of employee contributions                    | (6,719,683)                       | (6,719,683)                           | -                                             |
| Other (net transfer)                                                             | -                                 | (475,383)                             | 475,383                                       |
| Net changes                                                                      | 6,737,441                         | (22,713,149)                          | 29,450,590                                    |
| Balances at December 31, 2022                                                    | \$ 148,808,002                    | \$ 137,662,635                        | \$ 11,145,367                                 |

**Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

|                               | 1% Lower<br>(6.25%) | Current<br>Discount<br>Rate (7.25%) | 1% Higher<br>(8.25%) |
|-------------------------------|---------------------|-------------------------------------|----------------------|
| Net pension liability (asset) | \$ 28,149,544       | \$ 11,145,367                       | \$ (2,249,191)       |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

2. **Illinois Municipal Retirement Fund** (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2023 the District recognized pension expense of \$2,940,677. At June 30, 2023, the District reported, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                     | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Deferred amounts to be recognized in pension                                        |                                      |                                     |
| Expense in future periods                                                           |                                      |                                     |
| Differences between expected and actual experience                                  | \$ 397,406                           | \$ 420,731                          |
| Change of assumptions                                                               | -                                    | 128,623                             |
| Net difference between projected and actual earnings on<br>pension plan investments | <u>11,027,661</u>                    | <u>-</u>                            |
| Total deferred amounts to be recognized in pension expense in the<br>future periods | <u>11,425,067</u>                    | <u>549,354</u>                      |
| Pension contributions made subsequent to the measurement date                       | <u>1,002,761</u>                     | <u>-</u>                            |
| Total deferred amounts related to pensions                                          | <u><u>\$ 12,427,828</u></u>          | <u><u>\$ 549,354</u></u>            |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

2. **Illinois Municipal Retirement Fund** (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

The District reported \$1,002,761 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

| Year Ended<br>June 30, | Net Deferred<br>Outflows (Inflows) of<br>Resources |
|------------------------|----------------------------------------------------|
| 2024                   | \$ (751,990)                                       |
| 2025                   | 1,903,942                                          |
| 2026                   | 3,547,872                                          |
| 2027                   | 6,175,889                                          |
| 2028                   | -                                                  |
| Thereafter             | -                                                  |
| Total                  | <u>\$ 10,875,713</u>                               |

3. **Summary of Pension Items**

Below is a summary of the various pension items:

|                                 | TRS               | IMRF                 | Total                |
|---------------------------------|-------------------|----------------------|----------------------|
| Deferred outflows of resources: |                   |                      |                      |
| Employer contributions          | \$ 856,706        | \$ 1,002,761         | \$ 1,859,467         |
| Experience                      | 22,876            | 397,406              | 420,282              |
| Assumptions                     | 52,477            | -                    | 52,477               |
| Investments                     | 10,411            | 11,027,661           | 11,038,072           |
|                                 | <u>\$ 942,470</u> | <u>\$ 12,427,828</u> | <u>\$ 13,370,298</u> |

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

---

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

3. Summary of Pension Items (Continued)

|                                | <u>TRS</u>    | <u>IMRF</u>   | <u>Total</u>  |
|--------------------------------|---------------|---------------|---------------|
| Net pension liability          | \$ 11,380,997 | \$ 11,145,367 | \$ 22,526,364 |
| Pension expense                | \$ 74,291,670 | \$ 2,940,677  | \$ 77,232,347 |
| Deferred inflows of resources: |               |               |               |
| Assumptions                    | \$ 21,729     | \$ 128,623    | \$ 150,352    |
| Experience                     | 62,750        | 420,731       | 483,481       |
| Proportionate share            | 2,917,850     | -             | 2,917,850     |
|                                | \$ 3,002,329  | \$ 549,354    | \$ 3,551,683  |

4. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare. The District paid the total required contribution for the current fiscal year.

5. 457(b) Retirement Savings Plan

On July 1, 2018 (EPIC) and February 23, 2015 (OMNI) the Board of Education approved the establishment of a 457(b) Retirement Plan, which is a defined contribution plan, for District employees. The plan is held in a trust and administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2023 was 90. The plan allows for both employee and the District to make optional contributions to the plan. For the fiscal year ended June 30, 2023, the District did not make any contributions to the plan.

6. 403(b) Retirement Plan

The District also has a 403(b) Salary Reduction plan, that also contains a Roth option, which is a defined contribution plan, for District employees. The plan is held in a trust and administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2023 was 729. The plan allows for both employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2023, the District did not make any contributions to the plan.

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

---

NOTE H - PENSION LIABILITIES (Continued)

7. TRS Supplemental Savings Plan

Illinois Teachers' Retirement System established a Supplemental Savings Plan that is available to Illinois public school teachers employed outside the city of Chicago that was required to be adopted by all public-school districts in Illinois by September 30, 2022. The Board of Education voted to adopt this plan on February 28, 2022. The Supplemental Savings Plan is a of a 457(b) Retirement Plan, which is a defined contribution plan. The plan assets are held in a trust and is administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2023 was 9. The plan allows for the employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2023, the District did not make any contributions to the plan.

NOTE I - OTHER POSTEMPLOYMENT BENEFITS

1. Teachers' Health Insurance Security (THIS)

**General Information about the Other Postemployment Plan**

*Plan Description*

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

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

*Benefits Provided*

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

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

**General Information about the Other Postemployment Plan (Continued)**

*Contributions*

On behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. In the fund financial statements, the State contributions are intended to match contributions to the THIS Fund from active members, which were 0.90 percent of pay during the year ended June 30, 2023. In the government-wide financial statements, State of Illinois contributions also include a proportional allocation of the State's OPEB expense (based on the portion of the District's share of the expense compared to all School Districts in aggregate). For the year ended June 30, 2023, the District recognized revenue and expenses of \$17,846,457 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$1,329,371 in the General Fund based on the current financial resources measurement basis for State of Illinois contributions on behalf of the District's employees.

District contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$989,643 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2022 measurement date.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

1. **Teachers' Health Insurance Security (THIS) (Continued)**

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

|                                                                                               |                             |
|-----------------------------------------------------------------------------------------------|-----------------------------|
| District's proportionate share of the net OPEB liability                                      | \$ 34,461,671               |
| State's estimated proportionate share of the net OPEB liability associated with the District* | <u>46,881,713</u>           |
| Total                                                                                         | <u><u>\$ 81,343,384</u></u> |

\* The State's proportionate share of the net OPEB liability (NOL) associated with the District is not available in the actuarial report and therefore the amount reported above is an estimate based allocating the State's total NOL for the entire plan (per the actuary) based on the District's proportionate share of the NOL to all the school districts participating in the Plan. Additionally, the amounts included below related to sensitivity of the healthcare rate, discount rate and amortization of deferred inflows and outflows are based on a similar allocation methodology.

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022, the District's proportion was 0.503480 percent, which was an increase of 0.004261 percent from its proportion measured as of June 30, 2021.



**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS** (Continued)

1. **Teachers' Health Insurance Security (THIS)** (Continued)

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** (Continued)

For the year ended June 30, 2023, the District recognized the following for OPEB expense/expenditure and revenue pertaining to the District's employees:

|                                                                      | Governmental<br>Activities | General<br>Fund     |
|----------------------------------------------------------------------|----------------------------|---------------------|
| State on-behalf contributions - OPEB revenue and expense/expenditure | \$ 17,846,457              | \$ 1,329,371        |
| District OPEB expense/expenditure (benefit)                          | <u>(12,839,182)</u>        | <u>989,643</u>      |
| Total OPEB expense/expenditure                                       | <u>\$ 5,007,275</u>        | <u>\$ 2,319,014</u> |

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                                                               | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                                            | \$ -                                 | \$ 22,539,627                       |
| Change of assumptions                                                                                         | 31,089                               | 85,007,773                          |
| Net difference between projected and actual earnings on OPEB plan investments                                 | 4,187                                | -                                   |
| Changes in proportion and differences between District contributions and proportionate share of contributions | <u>7,043,114</u>                     | <u>286,074</u>                      |
| Total deferred amounts to be recognized in OPEB expense in future periods                                     | <u>7,078,390</u>                     | <u>107,833,474</u>                  |
| District contributions subsequent to the measurement date                                                     | <u>989,643</u>                       | <u>-</u>                            |
| Total deferred amounts related to OPEB                                                                        | <u>\$ 8,068,033</u>                  | <u>\$ 107,833,474</u>               |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS** (Continued)

1. **Teachers' Health Insurance Security (THIS)** (Continued)

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** (Continued)

The District reported \$989,643 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2024. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

| <u>Year ending June 30:</u> | <u>Net Deferred<br/>Inflows of<br/>Resources</u> |
|-----------------------------|--------------------------------------------------|
| 2024                        | \$ 15,603,935                                    |
| 2025                        | 14,994,485                                       |
| 2026                        | 13,814,238                                       |
| 2027                        | 13,349,444                                       |
| 2028                        | 13,452,510                                       |
| Thereafter                  | <u>29,540,472</u>                                |
| Total                       | <u>\$ 100,755,084</u>                            |

**Actuarial Assumptions**

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method | Entry Age Normal, used to measure the Total OPEB Liability.                                                                                                                                                                                                                                                                                                                                                                    |
| Contribution Policy   | Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2022, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs. |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Actuarial Assumptions (Continued)

|                           |                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Asset Valuation Method    | Market value                                                                                                                                                                                                                                                                                                                                                     |
| Investment rate of return | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years.                                                                                                                                                                                                                                                                             |
| Inflation                 | 2.25%                                                                                                                                                                                                                                                                                                                                                            |
| Salary increases          | Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.                                                                                                                                                                                                                                                           |
| Retirement Age            | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021, actuarial valuation.                                                                                                                                                                                                                 |
| Mortality                 | Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.                                                   |
| Healthcare Trend Rate     | Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039. |
| Aging Factors             | Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".                                                                                                                                                                                                                                                                                           |
| Expenses                  | Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.                                                                                                                                                                                        |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Discount Rate

The State, school districts and active members contribute 0.90 percent, 0.67 percent, 0.90 percent of pay, respectively for fiscal year 2022. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 1.92 percent at June 30, 2021, and 3.69 percent at June 30, 2022, was used to measure the total OPEB liability. The increase in the single discount rate, from 1.92 percent to 3.69 percent, caused the total OPEB liability to decrease by approximately \$1,448 million as of June 30, 2022.

Investment Return

During plan year end June 30, 2022, the trust earned \$143,000 in interest, and the market value of assets at June 30, 2022, is \$378.63 million. The long-term investment return was assumed to be 2.75 percent.

Money-Weighted Rate of Return

The annual money-weighted rate of return was estimated based on monthly investment performance, net of investment expenses, adjusted for changing amounts actually invested. The annual money-weighted rate of return was 0.304% for plan year end June 30, 2022, and 0.320% for plan year end June 30, 2021.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**1. Teachers' Health Insurance Security (THIS) (Continued)**

**Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

**Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net OPEB liability as of June 30, 2022, using the discount rate of 3.69 percent and sensitivity single discount rates that are either one percentage point higher or lower:

|                                                          | <u>1% Decrease</u><br><u>(2.69%)</u> | <u>Current</u><br><u>Discount Rate</u><br><u>(3.69%)</u> | <u>1% Increase</u><br><u>(4.69%)</u> |
|----------------------------------------------------------|--------------------------------------|----------------------------------------------------------|--------------------------------------|
| District's proportionate share of the net OPEB liability | \$ 38,299,548                        | \$ 34,461,671                                            | \$ 30,518,422                        |

**Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate**

The following table shows the plan's net OPEB liability as of June 30, 2022, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower.

|                                                          | <u>1% Decrease*</u> | <u>Current</u><br><u>Healthcare</u><br><u>Trend Rate</u> | <u>1% Increase **</u> |
|----------------------------------------------------------|---------------------|----------------------------------------------------------|-----------------------|
| District's proportionate share of the net OPEB liability | \$ 29,121,075       | \$ 34,461,671                                            | \$ 40,322,897         |

\*One percentage point decrease in healthcare trend rates are 5.00% in 2023, 7.00% in 2024 decreasing to an ultimate trend rate of 3.25% in 2039.

\*\* One percentage point increase in healthcare trend rates are 7.00% in 2023, 9.00% in 2024 decreasing to an ultimate trend rate of 5.25% in 2039.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan

**Plan Description**

The District administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The benefits, benefit levels, employee contributions and employer contributions are governed by the District and may be amended by the District through its employment contracts. The plan does not issue a separate financial report.

**Benefits Provided**

Contribution requirements are established through contractual agreements. IMRF employees may continue health care into retirement on the District plan on a retiree-pay-all basis. Coverage can also be elected for spouses and eligible dependents. Coverage continues until premium payment ceases. The District does not pay any portion of the cost of coverage for retirees.

**Employees Covered by Benefit Terms**

As of June 30, 2022 (most recent available) the following employees were covered by the benefit terms:

|                                                               |                   |
|---------------------------------------------------------------|-------------------|
| Active employees                                              | 530               |
| Inactive employees entitled to but not yet receiving benefits | -                 |
| Inactive employees currently receiving benefits               | <u>13</u>         |
| Total                                                         | <u><u>543</u></u> |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

**Total OPEB Liability**

The total OPEB liability was determined by an actuarial valuation performed as of July 1, 2021 using the following actuarial methods and assumptions:

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial valuation date  | July 1, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Measurement date          | June 30, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Actuarial cost method     | Entry Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Actuarial assumptions:    |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Inflation                 | 3.00%                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Discount rate             | 4.13%                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Salary rate increase      | 4.00%                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Healthcare inflation rate | 5.00% initial<br>4.50% ultimate (reached in fiscal year 2038)                                                                                                                                                                                                                                                                                                                                                                                 |
| Mortality rates           | IMRF employees and retirees rates are from the December 31, 2021 IMRF Actuarial Valuation Report. <u>Active Employees</u> : PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2020 <u>Retirees</u> : PubG.H-2010(B) Mortality Table – General (below-median income), Male adjusted 106% and Female adjusted 105% tables, with future mortality improvement using scale MP-2020. |
| Election at retirement    | 20% of active employees will elect coverage continuation of the District medical plan at retirement.                                                                                                                                                                                                                                                                                                                                          |
| Marital status            | 40% of employees electing coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.                                                                                                                                                                                                                                                       |

**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

2. **Retiree Health Plan (Continued)**

**Discount Rate**

There are no assets accumulated in a trust or equivalent arrangement to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 4.13% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2023.

**Changes in the Total OPEB Liability**

The following table shows the components of the change in the District's net OPEB liability for the fiscal year ended June 30, 2023 based upon a rollforward actuarial valuation from the actuarial valuation performed July 1, 2021 to the fiscal year end:

|                                                                                  | Total OPEB<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net OPEB<br>Liability<br>(A) - (B) |
|----------------------------------------------------------------------------------|--------------------------------|---------------------------------------|------------------------------------|
| Balances at July 1, 2022                                                         | \$ 2,876,077                   | \$ -                                  | \$ 2,876,077                       |
| Changes for the year:                                                            |                                |                                       |                                    |
| Service cost                                                                     | 108,183                        | -                                     | 108,183                            |
| Interest on the total OPEB liability                                             | 113,718                        | -                                     | 113,718                            |
| Changes of benefit terms                                                         | -                              | -                                     | -                                  |
| Difference between expected and actual<br>experience of the total OPEB liability | -                              | -                                     | -                                  |
| Changes of assumptions                                                           | (7,276)                        | -                                     | (7,276)                            |
| Contributions - employer                                                         | -                              | -                                     | -                                  |
| Contributions - employees                                                        | -                              | -                                     | -                                  |
| Net investment income                                                            | -                              | -                                     | -                                  |
| Benefit payments, including refunds of<br>employee contributions                 | (191,379)                      | -                                     | (191,379)                          |
| Other (net transfer)                                                             | -                              | -                                     | -                                  |
| Net changes                                                                      | 23,246                         | -                                     | 23,246                             |
| Balances at June 30, 2023                                                        | \$ 2,899,323                   | \$ -                                  | \$ 2,899,323                       |



**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**2. Retiree Health Plan (Continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 4.13%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

|                      | 1% Lower<br>(3.13%) | Current<br>Discount Rate<br>(4.13%) | 1% Higher<br>(5.13%) |
|----------------------|---------------------|-------------------------------------|----------------------|
| Total OPEB liability | \$ 3,088,490        | \$ 2,899,323                        | \$ 2,726,374         |

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rate**

The following presents the plan's net OPEB liability, calculated using a Healthcare Trend Rate range of 4.50%-5.00%, as well as what the plan's net OPEB liability would be if it were calculated using a Healthcare Trend Rate range that is 1% lower or 1% higher than the current range:

|                      | 1% Lower<br>(3.50%-<br>4.50%) | Current<br>Healthcare<br>Rate (4.50%-<br>5.50%) | 1% Higher<br>(5.50%-<br>6.50%) |
|----------------------|-------------------------------|-------------------------------------------------|--------------------------------|
| Total OPEB liability | \$ 2,682,331                  | \$ 2,899,323                                    | \$ 3,147,904                   |

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2023 the District recognized OPEB expense of \$239,429. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                               | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Deferred Amounts to be Recognized in OPEB Expense in Future Periods           |                                      |                                     |
| Differences between expected and actual experience                            | \$ 65,698                            | \$ 144,489                          |
| Change of assumptions                                                         | 406,715                              | 359,363                             |
| Total deferred amounts to be recognized in OPEB expense in the future periods | \$ 472,413                           | \$ 503,852                          |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

**NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**2. Retiree Health Plan (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended<br>June 30, | Net Deferred<br>Outflows<br>(Inflows) of<br>Resources |
|------------------------|-------------------------------------------------------|
| 2024                   | \$ 17,528                                             |
| 2025                   | 17,528                                                |
| 2026                   | 7,099                                                 |
| 2027                   | (2,008)                                               |
| 2028                   | (33,407)                                              |
| Thereafter             | (38,179)                                              |
| Total                  | <u>\$ (31,439)</u>                                    |

**3. Summary of OPEB Items**

Below is a summary of the various OPEB items at June 30, 2023:

|                                 | THIS                     | RHP                     | Total                    |
|---------------------------------|--------------------------|-------------------------|--------------------------|
| Deferred outflows of resources: |                          |                         |                          |
| Employer contributions          | \$ 989,643               | \$ -                    | \$ 989,643               |
| Assumptions                     | 31,089                   | 406,715                 | 437,804                  |
| Experience                      | 4,187                    | 65,698                  | 69,885                   |
| Proportionate share             | <u>7,043,114</u>         | <u>-</u>                | <u>7,043,114</u>         |
|                                 | <u>\$ 8,068,033</u>      | <u>\$ 472,413</u>       | <u>\$ 8,540,446</u>      |
| <br>OPEB liability              | <br><u>\$ 34,461,671</u> | <br><u>\$ 2,899,323</u> | <br><u>\$ 37,360,994</u> |
| <br>OPEB expense                | <br><u>\$ 5,007,275</u>  | <br><u>\$ 239,429</u>   | <br><u>\$ 5,246,704</u>  |

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

3. Summary of OPEB Items (Continued)

|                                | <u>THIS</u>           | <u>RHP</u>        | <u>Total</u>          |
|--------------------------------|-----------------------|-------------------|-----------------------|
| Deferred inflows of resources: |                       |                   |                       |
| Assumptions                    | \$ 85,007,773         | \$ 359,363        | \$ 85,367,136         |
| Experience                     | 22,539,627            | 144,489           | 22,684,116            |
| Proportionate share            | <u>286,074</u>        | <u>-</u>          | <u>286,074</u>        |
|                                | <u>\$ 107,833,474</u> | <u>\$ 503,852</u> | <u>\$ 108,337,326</u> |

NOTE J - CONSTRUCTION COMMITMENTS

As of June 30, 2023, the District is committed to approximately \$15,600,000 in the upcoming years, for various construction projects. These amounts will be paid from available fund balances.

NOTE K - CONTINGENCIES

1. Litigation

The District is a defendant a number of tax appeal lawsuits and other litigation. Although the outcome of these lawsuits and other litigation is not presently determinable, it is possible that any settlements or judgements could be significant, however, the District does have insurance coverage for some of the lawsuits, which could mitigate some or all of the financial effects of potential settlements or judgements. In the event that future settlements or judgements, if any, exceed insurance coverages, the District would be required to fund the difference through existing funds. No provision has been made in the accompanying financial statements for any potential settlement or judgement costs.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

NOTE L - JOINT AGREEMENT

The District is a member of the Northwestern Illinois Association (NIA), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, they should not be included as a component unit of the District.

NOTE M - SUBSEQUENT EVENTS

Management has evaluated subsequent events through **REPORT DATE**, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the statement of net position date that require disclosure in the financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**

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**Community Unit School District 300**

MULTIYEAR SCHEDULES OF CHANGES IN NET PENSION LIABILITY  
(ASSET) AND RELATED RATIOS  
Illinois Municipal Retirement Fund  
Nine Most Recent Fiscal Years

|                                                                                  | <u>2023</u>           | <u>2022</u>            | <u>2021</u>           |
|----------------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|
| Total pension liability                                                          |                       |                        |                       |
| Service cost                                                                     | \$ 2,944,071          | \$ 2,912,794           | \$ 3,014,379          |
| Interest on the total pension liability                                          | 10,163,250            | 9,796,765              | 9,319,134             |
| Difference between expected and actual experience of the total pension liability | 349,803               | (1,151,105)            | 1,623,147             |
| Assumption changes                                                               | -                     | -                      | (1,284,256)           |
| Benefit payments and refunds                                                     | (6,719,683)           | (6,318,569)            | (5,748,646)           |
| Net change in total pension liability                                            | 6,737,441             | 5,239,885              | 6,923,758             |
| Total pension liability, beginning                                               | 142,070,561           | 136,830,676            | 129,906,918           |
| Total pension liability, ending                                                  | <u>\$ 148,808,002</u> | <u>\$ 142,070,561</u>  | <u>\$ 136,830,676</u> |
| Plan fiduciary net position                                                      |                       |                        |                       |
| Contributions, employer                                                          | \$ 2,444,990          | \$ 2,814,300           | \$ 2,811,512          |
| Contributions, employee                                                          | 1,410,202             | 1,333,470              | 1,365,899             |
| Net investment income                                                            | (19,373,275)          | 23,212,096             | 17,436,990            |
| Benefit payments, including refunds of employee contributions                    | (6,719,683)           | (6,318,569)            | (5,748,646)           |
| Other (net transfer)                                                             | (475,383)             | (671,547)              | (45,645)              |
| Net change in plan fiduciary net position                                        | (22,713,149)          | 20,369,750             | 15,820,110            |
| Plan fiduciary net position, beginning                                           | 160,375,784           | 140,006,034            | 124,185,924           |
| Plan fiduciary net position, ending                                              | <u>\$ 137,662,635</u> | <u>\$ 160,375,784</u>  | <u>\$ 140,006,034</u> |
| Net pension liability (asset)                                                    | <u>\$ 11,145,367</u>  | <u>\$ (18,305,223)</u> | <u>\$ (3,175,358)</u> |
| Plan fiduciary net position as a percentage of the total pension liability       | 92.51                 | 112.88 %               | 102.32 %              |
| Covered valuation payroll                                                        | \$ 30,116,805         | \$ 29,310,850          | \$ 29,452,386         |
| Net pension liability (asset) as a percentage of covered valuation payroll       | 37.01 %               | (62.45) %              | (10.78) %             |

Note 1: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

Note 2: Actuary valuations are as of December 31, which is six months prior to the end of the fiscal year.

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|    | 2020               | 2019               | 2018               | 2017               | 2016               | 2015              |
|----|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| \$ | 2,967,765          | \$ 2,843,440       | \$ 2,991,106       | \$ 2,986,080       | \$ 2,975,060       | \$ 3,097,458      |
|    | 8,776,086          | 8,322,635          | 8,150,594          | 7,781,871          | 7,316,135          | 6,600,362         |
|    | 1,270,796          | 546,808            | (600,162)          | (1,315,253)        | 154,310            | (233,393)         |
|    | -                  | 3,476,699          | (3,301,035)        | (272,113)          | 263,008            | 3,878,569         |
|    | (5,346,625)        | (4,994,857)        | (4,750,741)        | (4,337,679)        | (4,115,905)        | (3,360,396)       |
|    | 7,668,022          | 10,194,725         | 2,489,762          | 4,842,906          | 6,592,608          | 9,982,600         |
|    | 122,238,896        | 112,044,171        | 109,554,409        | 104,711,503        | 98,118,895         | 88,136,295        |
| \$ | <u>129,906,918</u> | <u>122,238,896</u> | <u>112,044,171</u> | <u>109,554,409</u> | <u>104,711,503</u> | <u>98,118,895</u> |
| \$ | 2,280,124          | \$ 2,811,360       | \$ 2,803,851       | \$ 2,763,870       | \$ 2,715,497       | \$ 2,650,650      |
|    | 1,300,743          | 1,259,537          | 1,235,769          | 1,194,435          | 1,174,955          | 1,164,438         |
|    | 19,540,927         | (5,664,770)        | 16,864,497         | 6,246,836          | 459,651            | 5,262,993         |
|    | (5,346,625)        | (4,994,857)        | (4,750,741)        | (4,337,679)        | (4,115,905)        | (3,360,396)       |
|    | 303,553            | 1,434,402          | (2,046,547)        | (9,237)            | (980,613)          | 273,974           |
|    | 18,078,722         | (5,154,328)        | 14,106,829         | 5,858,225          | (746,415)          | 5,991,659         |
|    | 106,107,202        | 111,261,530        | 97,154,701         | 91,296,476         | 92,042,891         | 86,051,232        |
| \$ | <u>124,185,924</u> | <u>106,107,202</u> | <u>111,261,530</u> | <u>97,154,701</u>  | <u>91,296,476</u>  | <u>92,042,891</u> |
| \$ | <u>5,720,994</u>   | <u>16,131,694</u>  | <u>782,641</u>     | <u>12,399,708</u>  | <u>13,415,027</u>  | <u>6,076,004</u>  |
|    | 95.60 %            | 86.80 %            | 99.30 %            | 88.68 %            | 87.19 %            | 93.81 %           |
| \$ | 28,430,478         | \$ 27,934,886      | \$ 27,004,746      | \$ 26,395,330      | \$ 25,810,999      | \$ 25,499,592     |
|    | 20.12 %            | 57.75 %            | 2.90 %             | 46.98 %            | 51.97 %            | 23.83 %           |

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**Community Unit School District 300**  
**MULTIYEAR SCHEDULE OF CONTRIBUTIONS**  
Illinois Municipal Retirement Fund  
Nine Most Recent Fiscal Years

| Year | Actuarially<br>Determined<br>Contribution | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Valuation<br>Payroll | Actual Contribution<br>as a % of<br>Covered Valuation Payroll |
|------|-------------------------------------------|------------------------|----------------------------------------|---------------------------------|---------------------------------------------------------------|
| 2023 | \$ 2,445,485                              | \$ 2,444,990           | \$ 495                                 | \$ 32,189,923                   | 7.60 %                                                        |
| 2022 | 2,793,324                                 | 2,814,300              | (20,976)                               | 29,815,323                      | 9.44                                                          |
| 2021 | 2,797,977                                 | 2,811,512              | (13,535)                               | 28,548,930                      | 9.85                                                          |
| 2020 | 2,280,124                                 | 2,280,124              | -                                      | 28,562,158                      | 7.98                                                          |
| 2019 | 2,779,521                                 | 2,811,360              | (31,839)                               | 27,934,886                      | * 10.06                                                       |
| 2018 | 2,770,687                                 | 2,803,851              | (33,164)                               | 27,004,746                      | * 10.38                                                       |
| 2017 | 2,763,591                                 | 2,763,870              | (279)                                  | 26,395,330                      | * 10.47                                                       |
| 2016 | 2,715,317                                 | 2,715,497              | (180)                                  | 25,810,999                      | * 10.52                                                       |
| 2015 | 2,646,858                                 | 2,650,650              | (3,792)                                | 25,499,592                      | * 10.39                                                       |

\* Based upon most recent information available.

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.



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**Community Unit School District 300**

MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
Teachers' Retirement System of the State of Illinois  
Nine Most Recent Fiscal Years

|                                                                                                             | 2023           |    | 2022           |    | 2021           |
|-------------------------------------------------------------------------------------------------------------|----------------|----|----------------|----|----------------|
| District's proportion of the net pension liability                                                          | 0.0135746087 % |    | 0.0142513063 % |    | 0.0147423963 % |
| District's proportionate share of the net pension liability                                                 | \$ 11,380,997  | \$ | 11,117,628     | \$ | 12,710,195     |
| State's proportionate share of the net pension liability associated with the District                       | 987,226,128    |    | 931,775,416    |    | 995,528,475    |
| Total                                                                                                       | \$ 998,607,125 | \$ | 942,893,044    | \$ | 1,008,238,670  |
| District's covered payroll                                                                                  | \$ 138,867,370 | \$ | 129,232,387    | \$ | 124,157,521    |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 8.20 %         |    | 8.60 %         |    | 10.24 %        |
| Plan fiduciary net position as a percentage of the total pension liability                                  | 42.8 %         |    | 45.1 %         |    | 26.1 %         |

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Note 2: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

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| <u>2020</u>           | <u>2019</u>           | <u>2018</u>           | <u>2017</u>           | <u>2016</u>           | <u>2015</u>           |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 0.0155342033 %        | 0.0001582730 %        | 0.0004614810 %        | 0.0003252270 %        | 0.0003521830 %        | 0.0002810560 %        |
| \$ 12,599,507         | \$ 12,336,544         | \$ 35,256,314         | \$ 25,672,167         | \$ 23,071,563         | \$ 17,104,573         |
| <u>896,693,182</u>    | <u>845,104,979</u>    | <u>816,008,421</u>    | <u>827,283,568</u>    | <u>650,965,242</u>    | <u>591,384,372</u>    |
| <u>\$ 909,292,689</u> | <u>\$ 857,441,523</u> | <u>\$ 851,264,735</u> | <u>\$ 852,955,735</u> | <u>\$ 674,036,805</u> | <u>\$ 608,488,945</u> |
| \$ 120,281,443        | \$ 113,552,803        | \$ 109,927,334        | \$ 104,138,642        | \$ 97,492,265         | \$ 95,604,060         |
| 10.48 %               | 10.86 %               | 32.07 %               | 24.65 %               | 23.67 %               | 17.89 %               |
| 39.6 %                | 40.0 %                | 39.3 %                | 39.8 %                | 41.5 %                | 43.0 %                |

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**Community Unit School District 300**  
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS  
Teachers' Retirement System of the State of Illinois  
Nine Most Recent Fiscal Years

|                                                                      | <u>2023</u>     | <u>2022</u>     | <u>2021</u>     |
|----------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Contractually required contribution                                  | \$ 805,431      | \$ 749,548      | \$ 720,114      |
| Contributions in relation to the contractually required contribution | <u>805,576</u>  | <u>741,351</u>  | <u>718,678</u>  |
| Contribution deficiency (excess)                                     | <u>\$ (145)</u> | <u>\$ 8,197</u> | <u>\$ 1,436</u> |
| District's covered payroll                                           | \$ 147,707,901  | \$ 138,867,370  | \$ 129,232,387  |
| Contributions as a percentage of covered-employee payroll            | 0.55 %          | 0.53 %          | 0.56 %          |

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Note 2: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

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| <u>2020</u>       | <u>2019</u>     | <u>2018</u>         | <u>2017</u>       | <u>2016</u>      | <u>2015</u>         |
|-------------------|-----------------|---------------------|-------------------|------------------|---------------------|
| \$ 697,632        | \$ 665,013      | \$ 877,449          | \$ 1,568,795      | \$ 1,660,097     | \$ 760,858          |
| <u>703,509</u>    | <u>657,608</u>  | <u>984,545</u>      | <u>1,575,251</u>  | <u>1,660,097</u> | <u>1,170,790</u>    |
| \$ <u>(5,877)</u> | \$ <u>7,405</u> | \$ <u>(107,096)</u> | \$ <u>(6,456)</u> | \$ <u>-</u>      | \$ <u>(409,932)</u> |
| \$ 124,157,521    | \$ 120,281,443  | \$ 113,552,803      | \$ 109,927,334    | \$ 104,138,641   | \$ 97,492,265       |
| 0.57 %            | 0.55 %          | 0.87 %              | 1.43 %            | 1.59 %           | 1.20 %              |

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**Community Unit School District 300**

MULTIYEAR SCHEDULE OF CHANGES IN TOTAL OTHER POSTRETIREMENT BENEFITS (OPEB)  
LIABILITY AND RELATED RATIOS

Retiree Health Plan

Six Most Recent Fiscal Years

|                                                                                  | 2023                | 2022                | 2021                |
|----------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| Total OPEB liability                                                             |                     |                     |                     |
| Service cost                                                                     | \$ 108,183          | \$ 158,878          | \$ 209,602          |
| Interest on the total OPEB liability                                             | 113,718             | 67,038              | 76,005              |
| Change in benefit terms                                                          | -                   | -                   | -                   |
| Difference between expected and actual experience<br>of the total OPEB liability | -                   | 88,111              | -                   |
| Assumption changes                                                               | (7,276)             | (429,702)           | 88,692              |
| Benefit payments and refunds                                                     | (191,379)           | (166,734)           | (146,271)           |
| Other changes                                                                    | -                   | -                   | -                   |
| Net change in total OPEB liability                                               | 23,246              | (282,409)           | 228,028             |
| Total OPEB liability, beginning                                                  | 2,876,077           | 3,158,486           | 2,930,458           |
| Total OPEB liability, ending                                                     | <u>\$ 2,899,323</u> | <u>\$ 2,876,077</u> | <u>\$ 3,158,486</u> |
| Plan fiduciary net position                                                      |                     |                     |                     |
| Contributions, employer                                                          | \$ -                | \$ -                | \$ -                |
| Contributions, employee                                                          | -                   | -                   | -                   |
| Net investment income                                                            | -                   | -                   | -                   |
| Benefit payments, including refunds of employee<br>contributions                 | -                   | -                   | -                   |
| Other (net transfer)                                                             | -                   | -                   | -                   |
| Net change in plan fiduciary net position                                        | -                   | -                   | -                   |
| Plan fiduciary net position, beginning                                           | -                   | -                   | -                   |
| Plan fiduciary net position, ending                                              | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| Net OPEB liability                                                               | <u>\$ 2,899,323</u> | <u>\$ 2,876,077</u> | <u>\$ 3,158,486</u> |
| Plan fiduciary net position as a percentage of the total<br>OPEB liability       | 0.00 %              | 0.00 %              | 0.00 %              |
| Covered-employee valuation payroll                                               | \$ 21,182,062       | \$ 21,182,062       | \$ 21,601,134       |
| Net OPEB liability as a percentage of covered-employee<br>valuation payroll      | 13.69 %             | 13.58 %             | 14.62 %             |

Note: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available.

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| <u>2020</u> |                         | <u>2019</u> | <u>2018</u>             |    |                         |
|-------------|-------------------------|-------------|-------------------------|----|-------------------------|
| \$          | 196,150                 | \$          | 127,672                 | \$ | 140,657                 |
|             | 69,419                  |             | 71,955                  |    | 69,237                  |
|             | -                       |             | -                       |    | -                       |
|             | (225,364)               |             | -                       |    | (113,401)               |
|             | 455,609                 |             | 27,312                  |    | 115,787                 |
|             | (147,794)               |             | (147,717)               |    | (28,468)                |
|             | 20,398                  |             | -                       |    | -                       |
|             | <u>368,418</u>          |             | <u>79,222</u>           |    | <u>183,812</u>          |
|             | 2,562,040               |             | 2,482,818               |    | 2,299,006               |
| \$          | <u><u>2,930,458</u></u> | \$          | <u><u>2,562,040</u></u> | \$ | <u><u>2,482,818</u></u> |
|             |                         |             |                         |    |                         |
| \$          | -                       | \$          | -                       | \$ | -                       |
|             | -                       |             | -                       |    | -                       |
|             | -                       |             | -                       |    | -                       |
|             | -                       |             | -                       |    | -                       |
|             | -                       |             | -                       |    | -                       |
|             | -                       |             | -                       |    | -                       |
|             | -                       |             | -                       |    | -                       |
| \$          | <u><u>-</u></u>         | \$          | <u><u>-</u></u>         | \$ | <u><u>-</u></u>         |
| \$          | <u><u>2,930,458</u></u> | \$          | <u><u>2,562,040</u></u> | \$ | <u><u>2,482,818</u></u> |
|             |                         |             |                         |    |                         |
|             | 0.00 %                  |             | 0.00 %                  |    | 0.00 %                  |
| \$          | 21,601,134              | \$          | 19,701,244              | \$ | 19,701,244              |
|             |                         |             |                         |    |                         |
|             | 13.57 %                 |             | 13.00 %                 |    | 12.60 %                 |

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**Community Unit School District 300**

MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY

Teachers' Health Insurance Security Fund

Six Most Recent Fiscal Years

|                                                                                                 | <u>2023</u>          | <u>2022</u>           | <u>2021</u>           |
|-------------------------------------------------------------------------------------------------|----------------------|-----------------------|-----------------------|
| District's proportion of the net OPEB liability                                                 | 0.5034800 %          | 0.4992190 %           | 0.4894260 %           |
| District's proportionate share of the net OPEB liability                                        | \$ 34,461,671        | \$ 110,104,533        | \$ 130,852,487        |
| State's proportionate share of the net OPEB liability associated with the District              | <u>46,881,713</u>    | <u>149,285,677</u>    | <u>177,269,484</u>    |
| Total                                                                                           | <u>\$ 81,343,384</u> | <u>\$ 259,390,210</u> | <u>\$ 308,121,971</u> |
| District's covered-employee payroll                                                             | \$ 138,867,370       | \$ 129,232,387        | \$ 124,157,521        |
| District's proportionate share of the net OPEB liability as a percentage of its covered payroll | 24.82%               | 85.20%                | 105.39%               |
| Plan fiduciary net position as a percentage of the total OPEB liability                         | 5.24%                | 1.40%                 | 0.70%                 |

Note 1: Actuary valuations all as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Note 2: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available.

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| <u>2020</u>           | <u>2019</u>           | <u>2018</u>           |
|-----------------------|-----------------------|-----------------------|
| 0.4907590 %           | 0.4798380 %           | 0.4797220 %           |
| \$ 135,829,514        | \$ 126,417,457        | \$ 124,485,967        |
| <u>183,930,492</u>    | <u>169,751,382</u>    | <u>163,481,007</u>    |
| <u>\$ 319,760,006</u> | <u>\$ 296,168,839</u> | <u>\$ 287,966,974</u> |
| \$ 120,281,443        | \$ 113,552,802        | \$ 109,927,334        |
| 112.93%               | 111.33%               | 113.24%               |
| 0.25%                 | -0.07%                | -0.17%                |



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**Community Unit School District 300**  
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS  
Teachers' Health Insurance Security Fund  
Six Most Recent Fiscal Years

|                                                                      | <u>2023</u>    | <u>2022</u>      | <u>2021</u>       |
|----------------------------------------------------------------------|----------------|------------------|-------------------|
| Contractually required contribution                                  | \$ 930,411     | \$ 1,188,938     | \$ 1,142,249      |
| Contributions in relation to the contractually required contribution | <u>931,025</u> | <u>1,192,136</u> | <u>1,139,047</u>  |
| Contribution excess (deficiency)                                     | <u>\$ 614</u>  | <u>\$ 3,198</u>  | <u>\$ (3,202)</u> |
| District's covered-employee payroll                                  | \$ 147,707,901 | \$ 138,867,370   | \$ 129,232,387    |
| Contributions as a percentage of covered payroll                     | 0.63%          | 0.86%            | 0.88%             |

Note 1: Actuarial valuations are as of June 30th of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Note 2: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available.

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| <u>2020</u>            | <u>2019</u>                | <u>2018</u>        |
|------------------------|----------------------------|--------------------|
| \$ 1,106,589           | \$ 1,106,589               | \$ 999,265         |
| <u>1,109,705</u>       | <u>1,000,996</u>           | <u>999,265</u>     |
| \$ <u><u>3,116</u></u> | \$ <u><u>(105,593)</u></u> | \$ <u><u>-</u></u> |
| \$ 124,157,521         | \$ 120,281,443             | \$ 113,552,802     |
| 0.89%                  | 0.83%                      | 0.88%              |

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                     | 2023                            |                    |                                  |                    |
|-----------------------------------------------------|---------------------------------|--------------------|----------------------------------|--------------------|
|                                                     | Original and<br>Final<br>Budget | Actual             | Variance<br>From<br>Final Budget | 2022 Actual        |
| Revenues                                            |                                 |                    |                                  |                    |
| Local sources                                       |                                 |                    |                                  |                    |
| General levy                                        | \$129,811,032                   | \$ 118,930,649     | \$ (10,880,383)                  | \$ 119,202,159     |
| Special education levy                              | 34,615,905                      | 33,758,716         | (857,189)                        | 32,518,987         |
| Regular tuition from pupils or parents              | 20,000                          | 35,105             | 15,105                           | 10,650             |
| Summer school tuition from pupils or parents        | 617                             | -                  | (617)                            | 15                 |
| Interest income                                     | 956,000                         | 3,496,090          | 2,540,090                        | (820,011)          |
| Sales to pupils - lunch                             | 2,890,000                       | 976,004            | (1,913,996)                      | 14,653             |
| Sales to pupils - breakfast                         | -                               | 87,303             | 87,303                           | -                  |
| Sales to pupils - a la carte                        | -                               | 561,245            | 561,245                          | 60,131             |
| Sales to adults                                     | -                               | 33,727             | 33,727                           | -                  |
| Other food service                                  | -                               | 52,822             | 52,822                           | -                  |
| Fees                                                | 498,827                         | 438,307            | (60,520)                         | 427,282            |
| Other district/school activity revenue              | 25,861                          | 48,692             | 22,831                           | 39,714             |
| Student Activity Fund Revenues                      | -                               | 1,677,436          | 1,677,436                        | 1,179,526          |
| Rentals - regular textbook                          | 300,000                         | 220,224            | (79,776)                         | 277,111            |
| Rentals - summer school textbook                    | 10,135                          | 2,715              | (7,420)                          | 10,969             |
| Rentals - other                                     | 11,732                          | 5,515              | (6,217)                          | 11,172             |
| Other - textbooks                                   | 38,522                          | 47,341             | 8,819                            | 39,045             |
| Rentals                                             | -                               | 289                | 289                              | 650                |
| Contributions and donations<br>from private sources | 14,101                          | 43,879             | 29,778                           | 14,043             |
| Services provided other districts                   | -                               | 192,381            | 192,381                          | 66,161             |
| Refund of prior years' expenditures                 | 170,000                         | 161,291            | (8,709)                          | 176,729            |
| Payment from other districts                        | 451,500                         | 351,379            | (100,121)                        | 427,426            |
| Other                                               | 906,057                         | 2,022,706          | 1,116,649                        | 2,692,019          |
| Total local sources                                 | <u>170,720,289</u>              | <u>163,143,816</u> | <u>(7,576,473)</u>               | <u>156,348,431</u> |
| State sources                                       |                                 |                    |                                  |                    |
| Evidence Based Funding Formula                      | 67,402,295                      | 67,457,627         | 55,332                           | 62,957,474         |
| Special Education - Private Facility Tuition        | 3,242,162                       | 3,857,423          | 615,261                          | 3,243,362          |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                                    | 2023                            |                    |                                  |                    |
|--------------------------------------------------------------------|---------------------------------|--------------------|----------------------------------|--------------------|
|                                                                    | Original and<br>Final<br>Budget | Actual             | Variance<br>From<br>Final Budget | 2022 Actual        |
| State sources (Continued)                                          |                                 |                    |                                  |                    |
| Special Education - Personnel                                      | \$ 124,038                      | \$ -               | \$ (124,038)                     | \$ -               |
| Special Education - Orphanage - Individual                         | 15,483                          | 387,765            | 372,282                          | 467,757            |
| Special Education - Orphanage -<br>Summer Individual               | -                               | 17,439             | 17,439                           | 15,513             |
| CTE - Secondary Program<br>Improvement (CTEI)                      | 240,077                         | 249,331            | 9,254                            | 256,714            |
| CTE - Student Organizations                                        | 13,837                          | 15,810             | 1,973                            | 12,843             |
| State Free Lunch & Breakfast                                       | -                               | 33,890             | 33,890                           | 175,647            |
| Driver Education                                                   | 101,608                         | 136,700            | 35,092                           | 50,542             |
| Early Childhood - Block Grant                                      | 3,003,336                       | 3,140,337          | 137,001                          | 2,700,830          |
| School Safety and Educational<br>Improvement Block Grant           | -                               | 51,196             | 51,196                           | 51,172             |
| Other restricted revenue from state sources                        | 2,250,237                       | 2,312,331          | 62,094                           | 2,275,464          |
| On-Behalf Payments to TRS from the State                           | <u>61,173,327</u>               | <u>73,895,439</u>  | <u>12,722,112</u>                | <u>70,282,292</u>  |
| Total state sources                                                | <u>137,566,400</u>              | <u>151,555,288</u> | <u>13,988,888</u>                | <u>142,489,610</u> |
| Federal sources                                                    |                                 |                    |                                  |                    |
| National School Lunch Program                                      | 6,915,049                       | 5,581,342          | (1,333,707)                      | 9,652,470          |
| School Breakfast Program                                           | -                               | 1,340,171          | 1,340,171                        | 2,036,738          |
| Summer Food Service Program                                        | -                               | 73,021             | 73,021                           | 67,716             |
| Child and Adult Care Food Program                                  | -                               | 232,276            | 232,276                          | 216,942            |
| Fresh Fruit and Vegetables                                         | 26,137                          | 26,151             | 14                               | 32,600             |
| Title I - Low Income                                               | 2,740,479                       | 2,357,156          | (383,323)                        | 2,797,666          |
| Title IV - Student Support & Academic<br>Enrichment Grant          | 192,747                         | 109,632            | (83,115)                         | 141,237            |
| Federal Special Education -<br>Preschool Flow-Through              | 102,605                         | 112,415            | 9,810                            | 98,077             |
| Federal Special Education -<br>IDEA Flow Through                   | 4,363,666                       | 4,898,384          | 534,718                          | 4,465,683          |
| Federal Special Education -<br>IDEA Room & Board                   | 178,992                         | 694,113            | 515,121                          | 519,802            |
| Federal Special Education -<br>CTE - Perkins-Title IIIIE Tech Prep | 122,689                         | 151,375            | 28,686                           | 113,083            |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                             | 2023                            |                    |                                  |                    |
|-------------------------------------------------------------|---------------------------------|--------------------|----------------------------------|--------------------|
|                                                             | Original and<br>Final<br>Budget | Actual             | Variance<br>From<br>Final Budget | 2022 Actual        |
| Federal sources (Continued)                                 |                                 |                    |                                  |                    |
| Title III - English Language Acquisition                    | \$ 300,560                      | \$ 339,776         | \$ 39,216                        | \$ 347,764         |
| Title II - Teacher Quality                                  | 377,577                         | 512,606            | 135,029                          | 507,858            |
| Medicaid Matching Funds -<br>Administrative Outreach        | 1,300,000                       | 796,870            | (503,130)                        | 868,903            |
| Medicaid Matching Funds -<br>Fee-For-Service Program        | 2,400,000                       | 1,731,022          | (668,978)                        | 2,074,268          |
| Other Restricted Grants Received<br>from Federal Government | <u>7,202,953</u>                | <u>4,538,500</u>   | <u>(2,664,453)</u>               | <u>7,601,777</u>   |
| Total federal sources                                       | <u>26,223,454</u>               | <u>23,494,810</u>  | <u>(2,728,644)</u>               | <u>31,542,584</u>  |
| Total revenues                                              | <u>334,510,143</u>              | <u>338,193,914</u> | <u>3,683,771</u>                 | <u>330,380,625</u> |
| Expenditures                                                |                                 |                    |                                  |                    |
| Instruction                                                 |                                 |                    |                                  |                    |
| Regular programs                                            |                                 |                    |                                  |                    |
| Salaries                                                    | 71,863,318                      | 67,881,972         | 3,981,346                        | 66,186,783         |
| Employee benefits                                           | 15,999,205                      | 18,873,412         | (2,874,207)                      | 17,596,019         |
| On-Behalf Payments to TRS from the State                    | 61,173,327                      | 73,895,439         | (12,722,112)                     | 70,282,292         |
| Purchased services                                          | 10,109,469                      | 10,186,732         | (77,263)                         | 10,182,000         |
| Supplies and materials                                      | 3,829,252                       | 4,810,230          | (980,978)                        | 3,805,645          |
| Capital outlay                                              | 42,559                          | 291,993            | (249,434)                        | 203,777            |
| Other objects                                               | 24,357                          | 19,032             | 5,325                            | 19,936             |
| Non-capitalized equipment                                   | <u>884,687</u>                  | <u>2,059,372</u>   | <u>(1,174,685)</u>               | <u>1,056,635</u>   |
| Total                                                       | <u>163,926,174</u>              | <u>178,018,182</u> | <u>(14,092,008)</u>              | <u>169,333,087</u> |
| Pre-K programs                                              |                                 |                    |                                  |                    |
| Salaries                                                    | 392,567                         | 247,272            | 145,295                          | 290,557            |
| Employee benefits                                           | 60,086                          | 54,427             | 5,659                            | 61,998             |
| Purchased services                                          | 4,880                           | 36,869             | (31,989)                         | 665                |
| Supplies and materials                                      | 18,720                          | 32,246             | (13,526)                         | 12,937             |
| Non-capitalized equipment                                   | <u>-</u>                        | <u>1,019</u>       | <u>(1,019)</u>                   | <u>-</u>           |
| Total                                                       | <u>476,253</u>                  | <u>371,833</u>     | <u>104,420</u>                   | <u>366,157</u>     |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                            | 2023                            |               |                                  |               |
|--------------------------------------------|---------------------------------|---------------|----------------------------------|---------------|
|                                            | Original and<br>Final<br>Budget | Actual        | Variance<br>From<br>Final Budget | 2022 Actual   |
| Special education programs                 |                                 |               |                                  |               |
| Salaries                                   | \$ 22,528,077                   | \$ 19,695,003 | \$ 2,833,074                     | \$ 19,523,479 |
| Employee benefits                          | 6,399,998                       | 5,089,093     | 1,310,905                        | 4,724,151     |
| Purchased services                         | 453,855                         | 1,258,905     | (805,050)                        | 319,099       |
| Supplies and materials                     | 257,792                         | 180,915       | 76,877                           | 86,541        |
| Capital outlay                             | -                               | 7,295         | (7,295)                          | 7,495         |
| Other objects                              | 2,100                           | -             | 2,100                            | 318,820       |
| Non-capitalized equipment                  | 18,000                          | 106,079       | (88,079)                         | 14,532        |
| Total                                      | 29,659,822                      | 26,337,290    | 3,322,532                        | 24,994,117    |
| Special education programs pre-K           |                                 |               |                                  |               |
| Salaries                                   | 944,574                         | 1,198,906     | (254,332)                        | 928,525       |
| Employee benefits                          | 350,567                         | 262,692       | 87,875                           | 205,364       |
| Purchased services                         | -                               | 58,373        | (58,373)                         | -             |
| Total                                      | 1,295,141                       | 1,519,971     | (224,830)                        | 1,133,889     |
| Remedial and Supplemental<br>programs K-12 |                                 |               |                                  |               |
| Salaries                                   | 2,959,751                       | 3,353,385     | (393,634)                        | 3,127,608     |
| Employee benefits                          | 916,099                         | 863,683       | 52,416                           | 710,228       |
| Purchased services                         | 295,000                         | 19,388        | 275,612                          | 14,666        |
| Supplies and materials                     | 19,623                          | 62,507        | (42,884)                         | 77,238        |
| Non-capitalized equipment                  | -                               | -             | -                                | 680           |
| Total                                      | 4,190,473                       | 4,298,963     | (108,490)                        | 3,930,420     |
| Remedial and Support<br>programs pre-K     |                                 |               |                                  |               |
| Salaries                                   | 539,659                         | 1,422,712     | (883,053)                        | 1,335,962     |
| Employee benefits                          | 42,775                          | 347,255       | (304,480)                        | 349,558       |
| Purchased services                         | -                               | 13,400        | (13,400)                         | 30,836        |
| Supplies and materials                     | -                               | 45,793        | (45,793)                         | 180,762       |
| Non-capitalized equipment                  | -                               | 30,494        | (30,494)                         | 30,947        |
| Total                                      | 582,434                         | 1,859,654     | (1,277,220)                      | 1,928,065     |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                           | 2023         |            |              |             |
|---------------------------|--------------|------------|--------------|-------------|
|                           | Original and |            | Variance     |             |
|                           | Final        |            | From         |             |
|                           | Budget       | Actual     | Final Budget | 2022 Actual |
| CTE programs              |              |            |              |             |
| Salaries                  | \$ 295,966   | \$ 166,008 | \$ 129,958   | \$ 256,953  |
| Employee benefits         | 51,996       | 39,575     | 12,421       | 39,214      |
| Purchased services        | 109,210      | 62,719     | 46,491       | 55,304      |
| Supplies and materials    | 126,976      | 92,797     | 34,179       | 128,921     |
| Capital outlay            | -            | 42,884     | (42,884)     | 112,266     |
| Other objects             | -            | 2,281      | (2,281)      | 320         |
| Non-capitalized equipment | 103,282      | 140,587    | (37,305)     | 100,801     |
| Total                     | 687,430      | 546,851    | 140,579      | 693,779     |
| Interscholastic programs  |              |            |              |             |
| Salaries                  | 2,764,276    | 3,593,507  | (829,231)    | 3,114,332   |
| Employee benefits         | 139,152      | 169,326    | (30,174)     | 126,920     |
| Purchased services        | 722,036      | 996,228    | (274,192)    | 611,229     |
| Supplies and materials    | 252,095      | 721,957    | (469,862)    | 488,578     |
| Capital outlay            | 6,000        | 21,171     | (15,171)     | 78,998      |
| Other objects             | 102,448      | 178,107    | (75,659)     | 176,207     |
| Non-capitalized equipment | 45,948       | 66,647     | (20,699)     | 43,107      |
| Total                     | 4,031,955    | 5,746,943  | (1,714,988)  | 4,639,371   |
| Summer school programs    |              |            |              |             |
| Salaries                  | 771,006      | 765,205    | 5,801        | 491,423     |
| Employee benefits         | 37,040       | 78,526     | (41,486)     | 49,358      |
| Purchased services        | -            | 143        | (143)        | 7,000       |
| Supplies and materials    | 2,000        | 16,630     | (14,630)     | 8,851       |
| Total                     | 810,046      | 860,504    | (50,458)     | 556,632     |
| Gifted programs           |              |            |              |             |
| Salaries                  | 1,000        | -          | 1,000        | -           |
| Employee benefits         | 15           | -          | 15           | -           |
| Total                     | 1,015        | -          | 1,015        | -           |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                            | 2023         |             |              |             |
|--------------------------------------------|--------------|-------------|--------------|-------------|
|                                            | Original and |             | Variance     |             |
|                                            | Final        |             | From         |             |
|                                            | Budget       | Actual      | Final Budget | 2022 Actual |
| Drivers education programs                 |              |             |              |             |
| Salaries                                   | \$ 306,759   | \$ 390,464  | \$ (83,705)  | \$ 334,123  |
| Employee benefits                          | 32,465       | 61,237      | (28,772)     | 43,271      |
| Purchased services                         | 48,800       | 63,911      | (15,111)     | 52,798      |
| Supplies and materials                     | 9,500        | 20,232      | (10,732)     | 10,112      |
| Total                                      | 397,524      | 535,844     | (138,320)    | 440,304     |
| Bilingual programs                         |              |             |              |             |
| Salaries                                   | 8,836,709    | 8,376,007   | 460,702      | 7,881,133   |
| Employee benefits                          | 2,125,075    | 1,870,795   | 254,280      | 1,580,819   |
| Purchased services                         | 24,500       | 115,552     | (91,052)     | 19,075      |
| Supplies and materials                     | 5,500        | 6,724       | (1,224)      | 11,178      |
| Other objects                              | 1,050        | 910         | 140          | 511         |
| Total                                      | 10,992,834   | 10,369,988  | 622,846      | 9,492,716   |
| Truant's alternative and optional programs |              |             |              |             |
| Salaries                                   | 1,355,447    | 1,682,403   | (326,956)    | 1,489,636   |
| Employee benefits                          | 194,419      | 383,483     | (189,064)    | 350,886     |
| Purchased services                         | 106,842      | 1,103       | 105,739      | 150,609     |
| Supplies and materials                     | 15,000       | 2,533       | 12,467       | 6,724       |
| Other objects                              | -            | 63,200      | (63,200)     | 17,400      |
| Non-capitalized equipment                  | -            | 790         | (790)        | 72,745      |
| Total                                      | 1,671,708    | 2,133,512   | (461,804)    | 2,088,000   |
| Special Education K-12 Programs            |              |             |              |             |
| Private Tuition                            | 9,480,416    | 8,790,858   | 689,558      | 7,617,980   |
| CTE Programs Private Tuition               | 48,615       | -           | 48,615       | -           |
| Student Activity Fund Expenditures         | -            | 1,660,400   | (1,660,400)  | 1,152,873   |
| Total instruction                          | 228,251,840  | 243,050,793 | (14,798,953) | 228,367,390 |

(Continued)



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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                     | 2023                            |              |                                  |              |
|-------------------------------------|---------------------------------|--------------|----------------------------------|--------------|
|                                     | Original and<br>Final<br>Budget | Actual       | Variance<br>From<br>Final Budget | 2022 Actual  |
| Support services                    |                                 |              |                                  |              |
| Pupils                              |                                 |              |                                  |              |
| Attendance and social work services |                                 |              |                                  |              |
| Salaries                            | \$ 6,525,791                    | \$ 6,289,282 | \$ 236,509                       | \$ 5,834,754 |
| Employee benefits                   | 1,325,123                       | 1,358,962    | (33,839)                         | 1,163,772    |
| Purchased services                  | 716,730                         | 333,307      | 383,423                          | 516,724      |
| Supplies and materials              | 54,222                          | 76,442       | (22,220)                         | 40,498       |
| Other objects                       | 34,650                          | 39,027       | (4,377)                          | 33,282       |
| Non-capitalized equipment           | 1,600                           | -            | 1,600                            | 495          |
| Total                               | 8,658,116                       | 8,097,020    | 561,096                          | 7,589,525    |
| Guidance services                   |                                 |              |                                  |              |
| Salaries                            | 3,381,093                       | 3,348,762    | 32,331                           | 3,293,327    |
| Employee benefits                   | 677,737                         | 646,051      | 31,686                           | 617,639      |
| Purchased services                  | 67,467                          | 80,086       | (12,619)                         | 559          |
| Supplies and materials              | 1,820                           | 5,071        | (3,251)                          | 3,292        |
| Other objects                       | 221                             | -            | 221                              | -            |
| Total                               | 4,128,338                       | 4,079,970    | 48,368                           | 3,914,817    |
| Health services                     |                                 |              |                                  |              |
| Salaries                            | 2,319,865                       | 2,423,648    | (103,783)                        | 2,648,195    |
| Employee benefits                   | 504,917                         | 388,886      | 116,031                          | 410,595      |
| Purchased services                  | 96,300                          | 78,485       | 17,815                           | 366,157      |
| Supplies and materials              | 27,250                          | 19,633       | 7,617                            | 10,837       |
| Other objects                       | 263                             | -            | 263                              | 646          |
| Non-capitalized equipment           | -                               | 7,416        | (7,416)                          | 308          |
| Total                               | 2,948,595                       | 2,918,068    | 30,527                           | 3,436,738    |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                            | 2023                            |                   |                                  |                   |
|--------------------------------------------|---------------------------------|-------------------|----------------------------------|-------------------|
|                                            | Original and<br>Final<br>Budget | Actual            | Variance<br>From<br>Final Budget | 2022 Actual       |
| Psychological services                     |                                 |                   |                                  |                   |
| Salaries                                   | \$ 2,840,489                    | \$ 2,517,906      | \$ 322,583                       | \$ 2,525,873      |
| Employee benefits                          | 657,948                         | 519,334           | 138,614                          | 462,296           |
| Purchased services                         | 240,000                         | 213               | 239,787                          | 96,296            |
| Supplies and materials                     | 39,800                          | 26,201            | 13,599                           | 4,681             |
| Total                                      | <u>3,778,237</u>                | <u>3,063,654</u>  | <u>714,583</u>                   | <u>3,089,146</u>  |
| Speech pathology and<br>audiology services |                                 |                   |                                  |                   |
| Salaries                                   | 4,805,810                       | 4,412,019         | 393,791                          | 4,271,526         |
| Employee benefits                          | 1,091,048                       | 940,662           | 150,386                          | 819,590           |
| Purchased services                         | 106,500                         | 2,515             | 103,985                          | 2,936             |
| Supplies and materials                     | 7,300                           | 16,952            | (9,652)                          | 8,331             |
| Total                                      | <u>6,010,658</u>                | <u>5,372,148</u>  | <u>638,510</u>                   | <u>5,102,383</u>  |
| Other support services - pupils            |                                 |                   |                                  |                   |
| Salaries                                   | 3,411,432                       | 3,494,343         | (82,911)                         | 2,786,165         |
| Employee benefits                          | 949,396                         | 797,827           | 151,569                          | 637,600           |
| Purchased services                         | 1,299,176                       | 49,952            | 1,249,224                        | 746,917           |
| Supplies and materials                     | 6,500                           | 2,813             | 3,687                            | 5,823             |
| Other objects                              | 21,000                          | -                 | 21,000                           | 1,000             |
| Non-capitalized equipment                  | 2,000                           | -                 | 2,000                            | -                 |
| Total                                      | <u>5,689,504</u>                | <u>4,344,935</u>  | <u>1,344,569</u>                 | <u>4,177,505</u>  |
| Total pupils                               | <u>31,213,448</u>               | <u>27,875,795</u> | <u>3,337,653</u>                 | <u>27,310,114</u> |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                     | 2023                            |              |                                  |              |
|-------------------------------------|---------------------------------|--------------|----------------------------------|--------------|
|                                     | Original and<br>Final<br>Budget | Actual       | Variance<br>From<br>Final Budget | 2022 Actual  |
| Instructional staff                 |                                 |              |                                  |              |
| Improvement of instruction services |                                 |              |                                  |              |
| Salaries                            | \$ 5,631,179                    | \$ 4,417,195 | \$ 1,213,984                     | \$ 4,470,399 |
| Employee benefits                   | 816,318                         | 919,958      | (103,640)                        | 927,758      |
| Purchased services                  | 1,143,682                       | 943,450      | 200,232                          | 665,491      |
| Supplies and materials              | 272,880                         | 44,330       | 228,550                          | 129,154      |
| Other objects                       | 125,685                         | 46,571       | 79,114                           | 40,091       |
| Non-capitalized equipment           | 72,239                          | 8,836        | 63,403                           | 31,021       |
| Total                               | 8,061,983                       | 6,380,340    | 1,681,643                        | 6,263,914    |
| Educational media services          |                                 |              |                                  |              |
| Salaries                            | 2,838,834                       | 2,777,207    | 61,627                           | 2,696,216    |
| Employee benefits                   | 928,763                         | 747,319      | 181,444                          | 668,508      |
| Purchased services                  | 161,367                         | 16,251       | 145,116                          | 66,685       |
| Supplies and materials              | 209,603                         | 148,914      | 60,689                           | 260,818      |
| Other objects                       | 68                              | 360          | (292)                            | 65           |
| Non-capitalized equipment           | 4,439                           | 201,560      | (197,121)                        | 3,882        |
| Total                               | 4,143,074                       | 3,891,611    | 251,463                          | 3,696,174    |
| Assessment and testing              |                                 |              |                                  |              |
| Salaries                            | 420,900                         | 1,086,956    | (666,056)                        | 812,302      |
| Employee benefits                   | 121,408                         | 215,847      | (94,439)                         | 167,431      |
| Purchased services                  | 629,127                         | 436,740      | 192,387                          | 1,361,629    |
| Supplies and materials              | 177,200                         | 189,745      | (12,545)                         | 64,132       |
| Other objects                       | -                               | 12,366       | (12,366)                         | 12,098       |
| Non-capitalized equipment           | 4,700                           | 2,511        | 2,189                            | 1,837        |
| Total                               | 1,353,335                       | 1,944,165    | (590,830)                        | 2,419,429    |
| Total instructional staff           | 13,558,392                      | 12,216,116   | 1,342,276                        | 12,379,517   |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                      | 2023                            |           |                                  |             |
|--------------------------------------|---------------------------------|-----------|----------------------------------|-------------|
|                                      | Original and<br>Final<br>Budget | Actual    | Variance<br>From<br>Final Budget | 2022 Actual |
| General administration               |                                 |           |                                  |             |
| Board of education services          |                                 |           |                                  |             |
| Salaries                             | \$ 74,707                       | \$ 79,945 | \$ (5,238)                       | \$ 80,820   |
| Employee benefits                    | 69,054                          | 78,937    | (9,883)                          | 145,473     |
| Purchased services                   | 591,000                         | 289,195   | 301,805                          | 486,090     |
| Supplies and materials               | 1,500                           | 941       | 559                              | 874         |
| Other objects                        | 42,000                          | 60,945    | (18,945)                         | 67,442      |
| Non-capitalized equipment            | 5,000                           | -         | 5,000                            | -           |
| Total                                | 783,261                         | 509,963   | 273,298                          | 780,699     |
| Executive administration services    |                                 |           |                                  |             |
| Salaries                             | 598,647                         | 721,462   | (122,815)                        | 671,917     |
| Employee benefits                    | 120,484                         | 149,624   | (29,140)                         | 128,019     |
| Purchased services                   | 152,450                         | 246,695   | (94,245)                         | 197,776     |
| Supplies and materials               | 12,700                          | 11,675    | 1,025                            | 9,215       |
| Other objects                        | 12,175                          | 36,319    | (24,144)                         | 9,147       |
| Non-capitalized equipment            | 3,500                           | 9,331     | (5,831)                          | 2,649       |
| Total                                | 899,956                         | 1,175,106 | (275,150)                        | 1,018,723   |
| Special area administrative services |                                 |           |                                  |             |
| Salaries                             | -                               | -         | -                                | 200         |
| Employee benefits                    | -                               | -         | -                                | 26          |
| Total                                | -                               | -         | -                                | 226         |
| Tort immunity services               |                                 |           |                                  |             |
| Purchased services                   | 2,139,138                       | 2,145,525 | (6,387)                          | 2,101,379   |
| Total                                | 2,139,138                       | 2,145,525 | (6,387)                          | 2,101,379   |
| Total general administration         | 3,822,355                       | 3,830,594 | (8,239)                          | 3,901,027   |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                        | 2023                            |               |                                  |               |
|----------------------------------------|---------------------------------|---------------|----------------------------------|---------------|
|                                        | Original and<br>Final<br>Budget | Actual        | Variance<br>From<br>Final Budget | 2022 Actual   |
| School administration                  |                                 |               |                                  |               |
| Office of the principal services       |                                 |               |                                  |               |
| Salaries                               | \$ 15,083,823                   | \$ 15,123,421 | \$ (39,598)                      | \$ 14,046,934 |
| Employee benefits                      | 3,630,207                       | 3,304,104     | 326,103                          | 3,058,914     |
| Purchased services                     | 61,982                          | 52,973        | 9,009                            | 37,951        |
| Supplies and materials                 | 23,150                          | 81,075        | (57,925)                         | 52,879        |
| Capital outlay                         | -                               | 9,490         | (9,490)                          | 9,791         |
| Other objects                          | 3,639                           | 7,339         | (3,700)                          | 10,070        |
| Non-capitalized equipment              | 270                             | 13,645        | (13,375)                         | 8,474         |
| Total                                  | 18,803,071                      | 18,592,047    | 211,024                          | 17,225,013    |
| Total school administration            | 18,803,071                      | 18,592,047    | 211,024                          | 17,225,013    |
| Business                               |                                 |               |                                  |               |
| Direction of business support services |                                 |               |                                  |               |
| Salaries                               | 258,222                         | 436,238       | (178,016)                        | 402,867       |
| Employee benefits                      | 63,111                          | 51,762        | 11,349                           | 49,136        |
| Purchased services                     | 45,500                          | 134,564       | (89,064)                         | 37,104        |
| Supplies and materials                 | 500                             | 4,369         | (3,869)                          | 419           |
| Other objects                          | 6,000                           | 10,500        | (4,500)                          | 5,273         |
| Non-capitalized equipment              | -                               | -             | -                                | 2,860         |
| Total                                  | 373,333                         | 637,433       | (264,100)                        | 497,659       |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                | 2023                            |            |                                  |             |
|------------------------------------------------|---------------------------------|------------|----------------------------------|-------------|
|                                                | Original and<br>Final<br>Budget | Actual     | Variance<br>From<br>Final Budget | 2022 Actual |
| Fiscal services                                |                                 |            |                                  |             |
| Salaries                                       | \$ 877,031                      | \$ 828,840 | \$ 48,191                        | \$ 742,201  |
| Employee benefits                              | 229,903                         | 114,524    | 115,379                          | 119,004     |
| Purchased services                             | 714,946                         | 232,020    | 482,926                          | 204,361     |
| Supplies and materials                         | 39,700                          | 13,329     | 26,371                           | 5,845       |
| Capital outlay                                 | -                               | 2,500      | (2,500)                          | -           |
| Other objects                                  | 17,745                          | 3,281      | 14,464                           | 5,468       |
| Non-capitalized equipment                      | 6,000                           | 790        | 5,210                            | 6,871       |
| Total                                          | 1,885,325                       | 1,195,284  | 690,041                          | 1,083,750   |
| Operation and maintenance of<br>plant services |                                 |            |                                  |             |
| Salaries                                       | -                               | 2,085      | (2,085)                          | 153,542     |
| Employee benefits                              | -                               | 4,154      | (4,154)                          | 67,269      |
| Purchased services                             | -                               | 1,568      | (1,568)                          | 24,553      |
| Supplies and materials                         | 1,000                           | -          | 1,000                            | 325,622     |
| Non-capitalized equipment                      | -                               | -          | -                                | 237,844     |
| Total                                          | 1,000                           | 7,807      | (6,807)                          | 808,830     |
| Pupil transportation services                  |                                 |            |                                  |             |
| Purchased services                             | 56,258                          | 163,764    | (107,506)                        | 112,235     |
| Total                                          | 56,258                          | 163,764    | (107,506)                        | 112,235     |
| Food services                                  |                                 |            |                                  |             |
| Salaries                                       | 194,614                         | 165,657    | 28,957                           | 163,902     |
| Employee benefits                              | 2,598                           | 2,074      | 524                              | 1,968       |
| Purchased services                             | 8,318,616                       | 7,124,211  | 1,194,405                        | 8,025,141   |
| Supplies and materials                         | 29,500                          | 64,435     | (34,935)                         | 23,576      |
| Capital outlay                                 | 40,000                          | 505,482    | (465,482)                        | 6,512       |
| Non-capitalized equipment                      | 70,000                          | 827,117    | (757,117)                        | 218,978     |
| Total                                          | 8,655,328                       | 8,688,976  | (33,648)                         | 8,440,077   |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                           | 2023                            |                   |                                  |                   |
|---------------------------|---------------------------------|-------------------|----------------------------------|-------------------|
|                           | Original and<br>Final<br>Budget | Actual            | Variance<br>From<br>Final Budget | 2022 Actual       |
| Internal services         |                                 |                   |                                  |                   |
| Salaries                  | \$ 323,226                      | \$ 379,942        | \$ (56,716)                      | \$ 335,468        |
| Employee benefits         | 43,023                          | 36,132            | 6,891                            | 32,241            |
| Purchased services        | 41,700                          | 62,194            | (20,494)                         | 39,254            |
| Supplies and materials    | 14,600                          | 27,902            | (13,302)                         | 17,814            |
| Other objects             | 1,575                           | 3,679             | (2,104)                          | 1,921             |
| Non-capitalized equipment | <u>2,900</u>                    | <u>-</u>          | <u>2,900</u>                     | <u>640</u>        |
| Total                     | <u>427,024</u>                  | <u>509,849</u>    | <u>(82,825)</u>                  | <u>427,338</u>    |
| Total business            | <u>11,398,268</u>               | <u>11,203,113</u> | <u>195,155</u>                   | <u>11,369,889</u> |
| Central                   |                                 |                   |                                  |                   |
| Information services      |                                 |                   |                                  |                   |
| Salaries                  | 469,251                         | 490,536           | (21,285)                         | 449,637           |
| Employee benefits         | 90,501                          | 74,498            | 16,003                           | 72,160            |
| Purchased services        | 79,000                          | 74,208            | 4,792                            | 63,060            |
| Supplies and materials    | 8,800                           | 11,251            | (2,451)                          | 5,467             |
| Other objects             | 1,575                           | 1,074             | 501                              | 2,186             |
| Non-capitalized equipment | <u>7,000</u>                    | <u>2,527</u>      | <u>4,473</u>                     | <u>7,301</u>      |
| Total                     | <u>656,127</u>                  | <u>654,094</u>    | <u>2,033</u>                     | <u>599,811</u>    |
| Staff services            |                                 |                   |                                  |                   |
| Salaries                  | 1,333,949                       | 1,326,112         | 7,837                            | 1,231,214         |
| Employee benefits         | 230,174                         | 228,776           | 1,398                            | 192,438           |
| Purchased services        | 192,800                         | 449,944           | (257,144)                        | 201,203           |
| Supplies and materials    | 6,400                           | 4,421             | 1,979                            | 2,768             |
| Other objects             | 10,500                          | 1,423             | 9,077                            | 12,049            |
| Non-capitalized equipment | <u>3,000</u>                    | <u>-</u>          | <u>3,000</u>                     | <u>-</u>          |
| Total                     | <u>1,776,823</u>                | <u>2,010,676</u>  | <u>(233,853)</u>                 | <u>1,639,672</u>  |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                           | 2023                            |                   |                                  |                   |
|---------------------------|---------------------------------|-------------------|----------------------------------|-------------------|
|                           | Original and<br>Final<br>Budget | Actual            | Variance<br>From<br>Final Budget | 2022 Actual       |
| Data processing services  |                                 |                   |                                  |                   |
| Salaries                  | \$ 2,301,200                    | \$ 2,552,573      | \$ (251,373)                     | \$ 2,043,640      |
| Employee benefits         | 485,882                         | 364,137           | 121,745                          | 310,282           |
| Purchased services        | 3,101,533                       | 4,364,811         | (1,263,278)                      | 3,998,245         |
| Supplies and materials    | 148,000                         | 450,990           | (302,990)                        | 233,013           |
| Capital outlay            | 41,967                          | 569,539           | (527,572)                        | 4,178,705         |
| Other objects             | 4,410                           | 1,300             | 3,110                            | 1,580             |
| Non-capitalized equipment | <u>3,695,073</u>                | <u>715,811</u>    | <u>2,979,262</u>                 | <u>859,160</u>    |
| Total                     | <u>9,778,065</u>                | <u>9,019,161</u>  | <u>758,904</u>                   | <u>11,624,625</u> |
| Total central             | <u>12,211,015</u>               | <u>11,683,931</u> | <u>527,084</u>                   | <u>13,864,108</u> |
| Other supporting services |                                 |                   |                                  |                   |
| Salaries                  | 20,655                          | 27,414            | (6,759)                          | 43,827            |
| Employee benefits         | 303                             | 44,382            | (44,079)                         | 382               |
| Purchased services        | -                               | 3,402             | (3,402)                          | 863               |
| Supplies and materials    | 400                             | 7,248             | (6,848)                          | 4,304             |
| Non-capitalized equipment | <u>-</u>                        | <u>-</u>          | <u>-</u>                         | <u>6,039</u>      |
| Total                     | <u>21,358</u>                   | <u>82,446</u>     | <u>(61,088)</u>                  | <u>55,415</u>     |
| Total support services    | <u>91,027,907</u>               | <u>85,484,042</u> | <u>5,543,865</u>                 | <u>86,105,083</u> |
| Community services        |                                 |                   |                                  |                   |
| Salaries                  | 1,134,345                       | 1,108,129         | 26,216                           | 957,263           |
| Employee benefits         | 186,187                         | 225,731           | (39,544)                         | 259,951           |
| Purchased services        | 134,960                         | 42,194            | 92,766                           | 22,398            |
| Supplies and materials    | 27,363                          | 22,914            | 4,449                            | 58,236            |
| Capital outlay            | 118,135                         | 69,765            | 48,370                           | 49,981            |
| Non-capitalized equipment | <u>-</u>                        | <u>1,129</u>      | <u>(1,129)</u>                   | <u>-</u>          |
| Total                     | <u>1,600,990</u>                | <u>1,469,862</u>  | <u>131,128</u>                   | <u>1,347,829</u>  |

(Continued)



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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                                 | 2023                            |              |                                  |              |
|-----------------------------------------------------------------|---------------------------------|--------------|----------------------------------|--------------|
|                                                                 | Original and<br>Final<br>Budget | Actual       | Variance<br>From<br>Final Budget | 2022 Actual  |
| Payments to other districts and government units                |                                 |              |                                  |              |
| Payments for special education programs                         |                                 |              |                                  |              |
| Purchased services                                              | \$ -                            | \$ 4,043,332 | \$ (4,043,332)                   | \$ 3,731,021 |
| Other objects                                                   | 50,000                          | -            | 50,000                           | 78,772       |
| Total                                                           | 50,000                          | 4,043,332    | (3,993,332)                      | 3,809,793    |
| Other objects                                                   | 44,100                          | 24,000       | 20,100                           | 22,500       |
| Payments for community college programs                         |                                 |              |                                  |              |
| Purchased services                                              | 2,641,026                       | -            | 2,641,026                        | -            |
| Other objects                                                   | 495,180                         | 21,332       | 473,848                          | 397,404      |
| Total                                                           | 3,136,206                       | 21,332       | 3,114,874                        | 397,404      |
| Other payments to in-state governmental units                   |                                 |              |                                  |              |
| Purchased services                                              | -                               | 45,702       | (45,702)                         | 31,408       |
| Other objects                                                   | -                               | 110          | (110)                            | 719          |
| Total                                                           | -                               | 45,812       | (45,812)                         | 32,127       |
| Payments for special education programs - tuition               |                                 |              |                                  |              |
| Other objects                                                   | 985,234                         | 98,344       | 886,890                          | 743,784      |
| Payments for community college programs - tuition               |                                 |              |                                  |              |
| Other objects                                                   | -                               | 143,723      | (143,723)                        | -            |
| Total payments to other districts and<br>other government units | 4,215,540                       | 4,376,543    | (161,003)                        | 5,005,608    |
| Total expenditures                                              | 325,096,277                     | 334,381,240  | (9,284,963)                      | 320,825,910  |
| Excess of revenues over expenditures                            | 9,413,866                       | 3,812,674    | (5,601,192)                      | 9,554,715    |

(Continued)

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**Community Unit School District 300**

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                          | 2023                            |                       |                                  |                      |
|----------------------------------------------------------|---------------------------------|-----------------------|----------------------------------|----------------------|
|                                                          | Original and<br>Final<br>Budget | Actual                | Variance<br>From<br>Final Budget | 2022 Actual          |
| Other financing sources (uses)                           |                                 |                       |                                  |                      |
| Lease liability issued                                   | \$ -                            | \$ -                  | \$ -                             | \$ 3,696,757         |
| Transfer to Debt Service Fund for principal on<br>leases | -                               | (1,080,235)           | (1,080,235)                      | (1,390,801)          |
| Transfer to Debt Service Fund for interest on<br>leases  | -                               | (310,566)             | (310,566)                        | -                    |
| Transfer to Operations and Maintenance Fund              | -                               | -                     | -                                | (11,000,000)         |
| Total other financing sources (uses)                     | -                               | (1,390,801)           | (1,390,801)                      | (8,694,044)          |
| Net change to fund balance                               | <u>\$ 9,413,866</u>             | <u>2,421,873</u>      | <u>\$ (6,991,993)</u>            | 860,671              |
| Fund balance, beginning of year                          |                                 | <u>99,099,303</u>     |                                  | <u>98,238,632</u>    |
| Fund balance, end of year                                |                                 | <u>\$ 101,521,176</u> |                                  | <u>\$ 99,099,303</u> |

(Concluded)

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**Community Unit School District 300**

Operations and Maintenance Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                     | 2023                            |               | Variance<br>From<br>Final Budget | 2022<br>Actual |
|-----------------------------------------------------|---------------------------------|---------------|----------------------------------|----------------|
|                                                     | Original and<br>Final<br>Budget | Actual        |                                  |                |
| Revenues                                            |                                 |               |                                  |                |
| Local sources                                       |                                 |               |                                  |                |
| General levy                                        | \$ 24,802,365                   | \$ 31,837,412 | \$ 7,035,047                     | \$ 26,954,812  |
| Other payments in lieu of taxes                     | 340,051                         | -             | (340,051)                        | -              |
| Interest income                                     | 8,600                           | 222,694       | 214,094                          | 21,478         |
| Other district/school activity revenue              | 162,156                         | 160,130       | (2,026)                          | 158,912        |
| Rentals                                             | 69,244                          | 35,811        | (33,433)                         | 39,913         |
| Refund of prior years' expenditures                 | 1,613                           | 16,545        | 14,932                           | 1,279          |
| Other                                               | 429,796                         | 799,064       | 369,268                          | 937,655        |
| Total revenues                                      | 25,813,825                      | 33,071,656    | 7,257,831                        | 28,114,049     |
| Expenditures                                        |                                 |               |                                  |                |
| Support services                                    |                                 |               |                                  |                |
| Facilities acquisition and<br>construction services |                                 |               |                                  |                |
| Purchased services                                  | -                               | 2,461         | (2,461)                          | 1,714          |
| Supplies and materials                              | 208,000                         | 337           | 207,663                          | -              |
| Capital outlay                                      | 300,000                         | 324,471       | (24,471)                         | 561,641        |
| Non-capitalized equipment                           | -                               | 7,492         | (7,492)                          | -              |
| Total                                               | 508,000                         | 334,761       | 173,239                          | 563,355        |
| Operation and maintenance<br>of plant services      |                                 |               |                                  |                |
| Salaries                                            | 9,517,262                       | 8,921,698     | 595,564                          | 8,274,516      |
| Employee benefits                                   | 1,624,766                       | 1,435,116     | 189,650                          | 1,411,191      |
| Purchased services                                  | 3,927,048                       | 4,326,105     | (399,057)                        | 3,150,619      |
| Supplies and materials                              | 5,894,390                       | 5,379,053     | 515,337                          | 5,431,699      |
| Capital outlay                                      | 596,610                         | 1,371,593     | (774,983)                        | 1,048,480      |
| Other objects                                       | 9,000                           | 5,910         | 3,090                            | 2,058          |
| Non-capitalized equipment                           | 269,108                         | 365,486       | (96,378)                         | 211,691        |
| Total                                               | 21,838,184                      | 21,804,961    | 33,223                           | 19,530,254     |
| Total expenditures                                  | 22,346,184                      | 22,139,722    | 206,462                          | 20,093,609     |
| Excess of revenues over expenditures                | 3,467,641                       | 10,931,934    | 7,464,293                        | 8,020,440      |

(Continued)

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**Community Unit School District 300**

Operations and Maintenance Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                                     | 2023                            |                     |                                  |  | 2022<br>Actual      |
|---------------------------------------------------------------------|---------------------------------|---------------------|----------------------------------|--|---------------------|
|                                                                     | Original and<br>Final<br>Budget | Actual              | Variance<br>From<br>Final Budget |  |                     |
| Other financing sources (uses)                                      |                                 |                     |                                  |  |                     |
| Transfer from General Fund (Educational Account)                    | \$ -                            | \$ -                | \$ -                             |  | \$ 11,000,000       |
| Lease liability issued                                              | -                               | 442,747             | 442,747                          |  | 646,980             |
| Transfer to debt service fund for<br>principal on debt certificates | -                               | (1,645,000)         | (1,645,000)                      |  | (1,735,000)         |
| Transfer to debt service fund for<br>interest on debt certificates  | -                               | (845,331)           | (845,331)                        |  | (859,500)           |
| Transfer to Capital Projects Fund                                   | -                               | (12,000,000)        | (12,000,000)                     |  | (17,000,000)        |
| Transfer to Debt Service Fund to pay<br>principal on leases         | -                               | (254,564)           | (254,564)                        |  | (185,513)           |
| Transfer to Debt Service Fund to pay<br>interest on leases          | -                               | (24,532)            | (24,532)                         |  | (19,505)            |
| Total other financing sources (uses)                                | -                               | (14,326,680)        | (14,326,680)                     |  | (8,152,538)         |
| Net change in fund balance                                          | <u>\$ 3,467,641</u>             | (3,394,746)         | <u>\$ (6,862,387)</u>            |  | (132,098)           |
| Fund balance, beginning of year                                     |                                 | <u>7,281,618</u>    |                                  |  | <u>7,413,716</u>    |
| Fund balance, end of year                                           |                                 | <u>\$ 3,886,872</u> |                                  |  | <u>\$ 7,281,618</u> |

(Concluded)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

Transportation Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                  | 2023                            |                   | Variance<br>From<br>Final Budget | 2022<br>Actual    |
|--------------------------------------------------|---------------------------------|-------------------|----------------------------------|-------------------|
|                                                  | Original and<br>Final<br>Budget | Actual            |                                  |                   |
| Revenues                                         |                                 |                   |                                  |                   |
| Local sources                                    |                                 |                   |                                  |                   |
| General levy                                     | \$9,539,799                     | \$ 9,674,581      | \$ 134,782                       | \$ 9,088,293      |
| Corporate personal property replacement<br>taxes | 994,683                         | -                 | (994,683)                        | -                 |
| Interest income                                  | 7,300                           | 150,246           | 142,946                          | 14,407            |
| Other local fees                                 | 186,000                         | 251,084           | 65,084                           | 180,733           |
| Other                                            | -                               | 161               | 161                              | 214               |
| Total local sources                              | <u>10,727,782</u>               | <u>10,076,072</u> | <u>(651,710)</u>                 | <u>9,283,647</u>  |
| State sources                                    |                                 |                   |                                  |                   |
| Transportation - Regular and Vocational          | 3,683,255                       | 3,947,585         | 264,330                          | 3,607,367         |
| Transportation - Special Education               | <u>5,382,011</u>                | <u>5,180,730</u>  | <u>(201,281)</u>                 | <u>5,646,060</u>  |
| Total state sources                              | <u>9,065,266</u>                | <u>9,128,315</u>  | <u>63,049</u>                    | <u>9,253,427</u>  |
| Total revenues                                   | <u>19,793,048</u>               | <u>19,204,387</u> | <u>(588,661)</u>                 | <u>18,537,074</u> |
| Expenditures                                     |                                 |                   |                                  |                   |
| Support services                                 |                                 |                   |                                  |                   |
| Business                                         |                                 |                   |                                  |                   |
| Pupil transportation services                    |                                 |                   |                                  |                   |
| Salaries                                         | 459,214                         | 605,954           | (146,740)                        | 554,080           |
| Employee benefits                                | 11,822                          | 36,438            | (24,616)                         | 27,982            |
| Purchased services                               | 17,818,247                      | 17,050,056        | 768,191                          | 15,421,259        |
| Supplies and materials                           | 1,405,184                       | 1,391,636         | 13,548                           | 1,283,422         |
| Capital outlay                                   | 90,636                          | 43,641            | 46,995                           | 101,198           |
| Non-capitalized equipment                        | -                               | 57,244            | (57,244)                         | -                 |
| Total                                            | <u>19,785,103</u>               | <u>19,184,969</u> | <u>600,134</u>                   | <u>17,387,941</u> |
| Total support services                           | <u>19,785,103</u>               | <u>19,184,969</u> | <u>600,134</u>                   | <u>17,387,941</u> |
| Total expenditures                               | <u>19,785,103</u>               | <u>19,203,209</u> | <u>581,894</u>                   | <u>17,387,941</u> |

(Continued)

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**Community Unit School District 300**

Transportation Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                      | 2023                            |                     | Variance<br>From<br>Final Budget | 2022<br>Actual      |
|--------------------------------------|---------------------------------|---------------------|----------------------------------|---------------------|
|                                      | Original and<br>Final<br>Budget | Actual              |                                  |                     |
| Excess of revenues over expenditures | <u>\$ 7,945</u>                 | <u>\$ 1,178</u>     | <u>\$ (6,767)</u>                | <u>\$ 1,149,133</u> |
| Other financing sources              |                                 |                     |                                  |                     |
| Lease liability issued               | <u>-</u>                        | <u>36,817</u>       | <u>36,817</u>                    | <u>23,388</u>       |
| Total other financing sources        | <u>-</u>                        | <u>36,817</u>       | <u>36,817</u>                    | <u>23,388</u>       |
| Net change in fund balance           | <u>\$ 7,945</u>                 | 37,995              | <u>\$ 30,050</u>                 | 1,172,521           |
| Fund balance, beginning of year      |                                 | <u>8,739,116</u>    |                                  | <u>7,566,595</u>    |
| Fund balance, end of year            |                                 | <u>\$ 8,777,111</u> |                                  | <u>\$ 8,739,116</u> |

(Concluded)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

Municipal Retirement / Social Security Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                               | 2023                            |                  |                                  | 2022<br>Actual   |
|-----------------------------------------------|---------------------------------|------------------|----------------------------------|------------------|
|                                               | Original and<br>Final<br>Budget | Actual           | Variance<br>From<br>Final Budget |                  |
| Revenues                                      |                                 |                  |                                  |                  |
| Local sources                                 |                                 |                  |                                  |                  |
| General levy                                  | \$ 2,997,875                    | \$ 1,538,265     | \$ (1,459,610)                   | \$ 2,761,584     |
| Social security/Medicare only levy            | 3,508,067                       | 3,464,693        | (43,374)                         | 3,339,557        |
| Corporate personal property replacement taxes | 500,000                         | 500,000          | -                                | 500,000          |
| Interest income                               | <u>7,400</u>                    | <u>115,735</u>   | <u>108,335</u>                   | <u>10,533</u>    |
| Total local sources                           | <u>7,013,342</u>                | <u>5,618,693</u> | <u>(1,394,649)</u>               | <u>6,611,674</u> |
| Total revenues                                | <u>7,013,342</u>                | <u>5,618,693</u> | <u>(1,394,649)</u>               | <u>6,611,674</u> |
| Expenditures                                  |                                 |                  |                                  |                  |
| Instruction                                   |                                 |                  |                                  |                  |
| Regular programs                              | 1,039,318                       | 952,772          | 86,546                           | 855,767          |
| Pre-K programs                                | 17,323                          | 10,813           | 6,510                            | 14,744           |
| Special education programs                    | 1,324,128                       | 963,872          | 360,256                          | 1,107,383        |
| Special education programs pre-K              | 57,688                          | 98,705           | (41,017)                         | 87,820           |
| Remedial and<br>supplemental programs K-12    | 40,435                          | 54,161           | (13,726)                         | 49,112           |
| Remedial and supplemental programs pre-K      | 37,113                          | 47,270           | (10,157)                         | 6,530            |
| Vocational educational programs               | 3,923                           | 2,285            | 1,638                            | 4,013            |
| Interscholastic programs                      | 48,048                          | 67,520           | (19,472)                         | 56,265           |
| Summer school programs                        | 3,978                           | 26,039           | (22,061)                         | 4,921            |
| Gifted programs                               | 16                              | -                | 16                               | -                |
| Drivers education programs                    | 4,543                           | 5,374            | (831)                            | 4,460            |
| Bilingual programs                            | 257,563                         | 190,876          | 66,687                           | 235,402          |
| Truant's alternative and optional programs    | <u>39,935</u>                   | <u>44,991</u>    | <u>(5,056)</u>                   | <u>32,806</u>    |
| Total instruction                             | <u>2,874,011</u>                | <u>2,464,678</u> | <u>409,333</u>                   | <u>2,459,223</u> |

(Continued)

Preliminary Draft  
For Review and Discussion Purposes Only  
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**Community Unit School District 300**

Municipal Retirement / Social Security Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                            | 2023                            |                |                                  |    | 2022<br>Actual |
|--------------------------------------------|---------------------------------|----------------|----------------------------------|----|----------------|
|                                            | Original and<br>Final<br>Budget | Actual         | Variance<br>From<br>Final Budget |    |                |
| Support services                           |                                 |                |                                  |    |                |
| Pupils                                     |                                 |                |                                  |    |                |
| Attendance and social work services        | \$ 89,680                       | \$ 112,186     | \$ (22,506)                      | \$ | 87,123         |
| Guidance services                          | 49,373                          | 48,092         | 1,281                            |    | 45,143         |
| Health services                            | 233,942                         | 192,959        | 40,983                           |    | 215,785        |
| Psychological services                     | 41,244                          | 33,735         | 7,509                            |    | 32,739         |
| Speech pathology<br>and audiology services | 69,777                          | 59,585         | 10,192                           |    | 57,395         |
| Other support services -pupils             | <u>215,581</u>                  | <u>202,218</u> | <u>13,363</u>                    |    | <u>86,574</u>  |
| Total pupils                               | <u>699,597</u>                  | <u>648,775</u> | <u>50,822</u>                    |    | <u>524,759</u> |
| Instructional staff                        |                                 |                |                                  |    |                |
| Improvement of instruction services        | 81,263                          | 87,025         | (5,762)                          |    | 71,834         |
| Educational media services                 | 167,067                         | 135,317        | 31,750                           |    | 146,301        |
| Assessment and testing                     | <u>24,842</u>                   | <u>64,771</u>  | <u>(39,929)</u>                  |    | <u>41,723</u>  |
| Total instructional staff                  | <u>273,172</u>                  | <u>287,113</u> | <u>(13,941)</u>                  |    | <u>259,858</u> |
| General administration                     |                                 |                |                                  |    |                |
| Board of education services                | 1,086                           | 1,450          | (364)                            |    | 1,581          |
| Executive administration services          | <u>29,403</u>                   | <u>28,275</u>  | <u>1,128</u>                     |    | <u>27,095</u>  |
| Total general administration               | <u>30,489</u>                   | <u>29,725</u>  | <u>764</u>                       |    | <u>28,676</u>  |
| School administration                      |                                 |                |                                  |    |                |
| Office of the principal services           | <u>895,820</u>                  | <u>790,300</u> | <u>105,520</u>                   |    | <u>770,727</u> |
| Total school administration                | <u>895,820</u>                  | <u>790,300</u> | <u>105,520</u>                   |    | <u>770,727</u> |

(Continued)



Preliminary Draft  
For Review and Discussion Purposes Only  
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**Community Unit School District 300**

Municipal Retirement / Social Security Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                      | 2023                            |                     |                                  |                     |
|------------------------------------------------------|---------------------------------|---------------------|----------------------------------|---------------------|
|                                                      | Original and<br>Final<br>Budget | Actual              | Variance<br>From<br>Final Budget | 2022<br>Actual      |
| Business                                             |                                 |                     |                                  |                     |
| Direction of business support services               | \$ 15,266                       | \$ 14,167           | \$ 1,099                         | \$ 14,229           |
| Fiscal services                                      | 144,466                         | 125,344             | 19,122                           | 123,996             |
| Operation and<br>maintenance of plant services       | 1,527,795                       | 1,302,748           | 225,047                          | 1,334,037           |
| Pupil transportation services                        | 28,939                          | 32,627              | (3,688)                          | 34,087              |
| Food services                                        | 3,954                           | 2,478               | 1,476                            | 2,549               |
| Internal services                                    | <u>53,105</u>                   | <u>61,252</u>       | <u>(8,147)</u>                   | <u>59,870</u>       |
| Total business                                       | <u>1,773,525</u>                | <u>1,538,616</u>    | <u>234,909</u>                   | <u>1,568,768</u>    |
| Central                                              |                                 |                     |                                  |                     |
| Information services                                 | 76,971                          | 81,454              | (4,483)                          | 82,429              |
| Staff services                                       | 174,663                         | 146,577             | 28,086                           | 151,381             |
| Data processing services                             | <u>378,744</u>                  | <u>373,476</u>      | <u>5,268</u>                     | <u>339,977</u>      |
| Total central                                        | <u>630,378</u>                  | <u>601,507</u>      | <u>28,871</u>                    | <u>573,787</u>      |
| Other support services                               | <u>315</u>                      | <u>532</u>          | <u>(217)</u>                     | <u>654</u>          |
| Total support services                               | <u>4,303,296</u>                | <u>3,896,568</u>    | <u>406,728</u>                   | <u>3,727,229</u>    |
| Community services                                   | <u>3</u>                        | <u>130,180</u>      | <u>(130,177)</u>                 | <u>47,238</u>       |
| Total expenditures                                   | <u>7,177,310</u>                | <u>6,491,426</u>    | <u>685,884</u>                   | <u>6,233,690</u>    |
| Excess (deficiency) of revenues<br>over expenditures | <u>\$ (163,968)</u>             | <u>(872,733)</u>    | <u>\$ (708,765)</u>              | <u>377,984</u>      |
| Fund balance, beginning of year                      |                                 | <u>6,156,024</u>    |                                  | <u>5,778,040</u>    |
| Fund balance, end of year                            |                                 | <u>\$ 5,283,291</u> |                                  | <u>\$ 6,156,024</u> |

(Concluded)

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
**Community Unit School District 300**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2023

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1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December of each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- e) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- f) The budget amounts shown in the financial statements were originally adopted by the Board of Education on September 27, 2022.
- g) All budget appropriations lapse at the end of the fiscal year.

2. EXPENDITURES IN EXCESS OF BUDGETS

The following funds had expenditures in excess of budgets at June 30, 2023:

| Funds        | Variance     |
|--------------|--------------|
| General      | \$ 9,284,963 |
| Debt Service | 59,109,778   |

**Community Unit School District 300**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

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2. EXPENDITURES IN EXCESS OF BUDGETS (Continued)

The variance in the General Fund is mainly attributed to the budget for the On-Behalf Payments to TRS and THIS from the State which was \$61,173,327 compared to actual of \$73,895,439. Additionally, the variance in the Debt Service Fund is due to payments of principal greater than budget as a result of a current year refunding bond issuance.

3. CHANGES OF ASSUMPTIONS - TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

For the 2022 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2021 measurement year, the assumed investment rate of return was 7.00 percent, including inflation rate of 2.25 percent and a real rate of return of 4.75 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2020 - 2016 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020 - 2018 and 2017 - 2016 measurement years were based on an experience study dated September 30, 2018 and August 13, 2015, respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.50 percent, including an inflation rate of 3.00 percent and real return of 4.50 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

**Community Unit School District 300**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

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**4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2022 IMRF CONTRIBUTION RATE\***

**Valuation Date:**

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine the 2022 Contribution Rate:**

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method         | Aggregate Entry Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Amortization Method           | Level Percentage of Payroll, Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Remaining Amortization Period | Non-Taxing bodies: 10-year rolling period.<br>Taxing bodies (Regular, SLEP, and ECO groups): 21-year closed period.<br>Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.<br>SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 16 years for most employers (five employers were financed over 17 years; one employer was financed over 18 years; two employers were financed over 19 years; one employer was financed over 20 years; three employers were financed over 25 years; four employers were financed over 26 years and one employers was financed over 27 years). |
| Asset Valuation Method        | 5-year smoothed market; 20% corridor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Wage Growth                   | 2.75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Price Inflation               | 2.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Salary Increases              | 2.85% to 13.75%, including inflation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Investment Rate of Return     | 7.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Retirement Age                | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Mortality                     | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.                              |

Preliminary Draft  
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Subject to Change  
**Community Unit School District 300**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2023

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**4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2022 IMRF CONTRIBUTION RATE\* (Continued)**

**Other Information:**

Notes There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2020 actuarial valuation.

**Change in Assumptions:**

For the 2022 measurement year, the assumed investment rate of return was 7.25%, including an inflation rate of 2.25% and a real return of 5.00%.

For the 2021, 2020, 2019 and 2018 measurement years, the assumed investment rate of return was 7.25%, including an inflation rate of 2.50% and a real return of 4.75%.

For the 2017, 2016, 2015 and 2014 measurement years, the assumed investment rate of return was 7.50%, including an inflation rate of 2.50% and a real return of 5.00%.

**5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2022 THIS CONTRIBUTION RATE**

**Valuation Date:**

|                  |                                                                                                                                                           |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notes            | Actuarially determined contribution rates are calculated as of June 30 each year, 12 months prior to the fiscal year in which contributions are reported. |
| Valuation Date   | June 30, 2021                                                                                                                                             |
| Measurement Date | June 30, 2022                                                                                                                                             |
| Fiscal Year End  | June 30, 2023                                                                                                                                             |

**Methods and Assumptions Used to Determine the 2022 Contribution Rate:**

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method           | Entry Age Normal, used to measure the Total OPEB Liability                                                                                                                                                                                                                                                                                                                                                                           |
| Contribution Policy             | Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For the fiscal year ended June 30, 2022, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs. |
| Asset Valuation Method          | Market value                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Investment Rate of Return       | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years.                                                                                                                                                                                                                                                                                                                                                 |
| Single equivalent discount rate | 3.69%                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Price Inflation                 | 2.25%                                                                                                                                                                                                                                                                                                                                                                                                                                |

**Community Unit School District 300**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

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**5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2022 THIS CONTRIBUTION RATE (Continued)**

**Methods and Assumptions Used to Determine the 2022 Contribution Rate (Continued):**

|                             |                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Salary Increases            | Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.                                                                                                                                                                                                                                                                                                  |
| Retirement Age              | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021, actuarial valuation.                                                                                                                                                                                                                                                        |
| Mortality                   | Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.                                                                                          |
| Healthcare Cost Trend Rates | Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For Medicare Advantage prescription drug (MAPD) costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039. |
| Aging Factors               | Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".                                                                                                                                                                                                                                                                                                                                  |
| Expenses                    | Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.                                                                                                                                                                                                                               |

**Change in Assumptions:**

The Discount Rate was changed from 1.92% used in the Fiscal Year 2022 valuation to 3.69%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 2.45% used in the Fiscal Year 2021 valuation to 1.92%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.13% used in the Fiscal Year 2020 valuation to 2.45%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.62% used in the Fiscal Year 2019 valuation to 3.13%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.56% used in the Fiscal Year 2018 valuation to 3.62%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

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**SUPPLEMENTARY FINANCIAL INFORMATION**

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**Community Unit School District 300**

General Fund  
COMBINING BALANCE SHEET  
June 30, 2023

|                                                             | Educational<br>Account | Tort Immunity<br>and Judgment | Working<br>Cash Account | Total                 |
|-------------------------------------------------------------|------------------------|-------------------------------|-------------------------|-----------------------|
| <b>ASSETS</b>                                               |                        |                               |                         |                       |
| Cash and investments                                        | \$ 83,010,972          | \$ 947,575                    | \$ 39,845,882           | \$ 123,804,429        |
| Receivables (net of allowance<br>for uncollectibles):       |                        |                               |                         |                       |
| Interest                                                    | 172,182                | 1,965                         | 82,649                  | 256,796               |
| Property taxes                                              | 78,541,951             | 1,195,630                     | 2,363                   | 79,739,944            |
| Intergovernmental                                           | 6,216,282              | -                             | -                       | 6,216,282             |
| Prepaid items                                               | 1,039,084              | -                             | -                       | 1,039,084             |
| Total assets                                                | <u>\$ 168,980,471</u>  | <u>\$ 2,145,170</u>           | <u>\$ 39,930,894</u>    | <u>\$ 211,056,535</u> |
| <b>LIABILITIES, DEFERRED INFLOWS,<br/>AND FUND BALANCES</b> |                        |                               |                         |                       |
| <b>LIABILITIES</b>                                          |                        |                               |                         |                       |
| Accounts payable                                            | \$ 10,855,076          | \$ -                          | \$ -                    | \$ 10,855,076         |
| Salaries and wages payable                                  | 13,038,016             | -                             | -                       | 13,038,016            |
| Payroll deductions payable                                  | 1,596,739              | -                             | -                       | 1,596,739             |
| Claims payable                                              | 5,419,866              | -                             | -                       | 5,419,866             |
| Total liabilities                                           | <u>30,909,697</u>      | <u>-</u>                      | <u>-</u>                | <u>30,909,697</u>     |
| <b>DEFERRED INFLOWS</b>                                     |                        |                               |                         |                       |
| Unavailable interest revenue                                | 131,615                | 1,502                         | 63,176                  | 196,293               |
| Property taxes levied for a future period                   | 77,251,130             | 1,175,915                     | 2,324                   | 78,429,369            |
| Total deferred inflows                                      | <u>77,382,745</u>      | <u>1,177,417</u>              | <u>65,500</u>           | <u>78,625,662</u>     |
| <b>FUND BALANCES</b>                                        |                        |                               |                         |                       |
| Nonspendable                                                | 1,039,084              | -                             | -                       | 1,039,084             |
| Restricted                                                  | -                      | 967,753                       | -                       | 967,753               |
| Assigned                                                    | 980,117                | -                             | -                       | 980,117               |
| Unassigned                                                  | 58,668,828             | -                             | 39,865,394              | 98,534,222            |
| Total fund balance                                          | <u>60,688,029</u>      | <u>967,753</u>                | <u>39,865,394</u>       | <u>101,521,176</u>    |
| Total liabilities, deferred inflows,<br>and fund balance    | <u>\$ 168,980,471</u>  | <u>\$ 2,145,170</u>           | <u>\$ 39,930,894</u>    | <u>\$ 211,056,535</u> |



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**Community Unit School District 300**

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2023

|                                      | Educational<br>Account | Tort Immunity<br>and Judgment<br>Account | Working<br>Cash Account | Total                 |
|--------------------------------------|------------------------|------------------------------------------|-------------------------|-----------------------|
| <b>Revenues</b>                      |                        |                                          |                         |                       |
| Property taxes                       | \$ 150,453,254         | \$ 2,231,683                             | \$ 4,428                | \$ 152,689,365        |
| State aid                            | 151,555,288            | -                                        | -                       | 151,555,288           |
| Federal aid                          | 23,494,810             | -                                        | -                       | 23,494,810            |
| Interest and investment losses       | 2,649,213              | 2,425                                    | 844,452                 | 3,496,090             |
| Other                                | 6,958,361              | -                                        | -                       | 6,958,361             |
| Total revenues                       | <u>335,110,926</u>     | <u>2,234,108</u>                         | <u>848,880</u>          | <u>338,193,914</u>    |
| <b>Expenditures</b>                  |                        |                                          |                         |                       |
| Current:                             |                        |                                          |                         |                       |
| Instruction:                         |                        |                                          |                         |                       |
| Regular programs                     | 105,529,857            | -                                        | -                       | 105,529,857           |
| Special programs                     | 40,902,099             | -                                        | -                       | 40,902,099            |
| Other instructional programs         | 22,359,591             | -                                        | -                       | 22,359,591            |
| State retirement contributions       | 73,895,439             | -                                        | -                       | 73,895,439            |
| Support services:                    |                        |                                          |                         |                       |
| Pupils                               | 27,875,795             | -                                        | -                       | 27,875,795            |
| Instructional staff                  | 12,217,438             | -                                        | -                       | 12,217,438            |
| General administration               | 1,683,747              | 1,165,352                                | -                       | 2,849,099             |
| School administration                | 18,582,557             | -                                        | -                       | 18,582,557            |
| Business                             | 10,523,560             | -                                        | -                       | 10,523,560            |
| Transportation                       | 163,764                | -                                        | -                       | 163,764               |
| Operations and maintenance           | 7,807                  | 980,173                                  | -                       | 987,980               |
| Central                              | 11,112,580             | -                                        | -                       | 11,112,580            |
| Other supporting services            | 82,446                 | -                                        | -                       | 82,446                |
| Community services                   | 1,400,097              | -                                        | -                       | 1,400,097             |
| Nonprogrammed charges                | 4,376,543              | -                                        | -                       | 4,376,543             |
| Capital outlay                       | 1,522,395              | -                                        | -                       | 1,522,395             |
| Total expenditures                   | <u>332,235,715</u>     | <u>2,145,525</u>                         | <u>-</u>                | <u>334,381,240</u>    |
| Excess of revenues over expenditures | <u>2,875,211</u>       | <u>88,583</u>                            | <u>848,880</u>          | <u>3,812,674</u>      |
| <b>Other financing uses</b>          |                        |                                          |                         |                       |
| Transfers out                        | (1,390,801)            | -                                        | -                       | (1,390,801)           |
| Total other financing uses           | <u>(1,390,801)</u>     | <u>-</u>                                 | <u>-</u>                | <u>(1,390,801)</u>    |
| Net change in fund balance           | 1,484,410              | 88,583                                   | 848,880                 | 2,421,873             |
| Fund balance, beginning of year      | <u>59,203,619</u>      | <u>879,170</u>                           | <u>39,016,514</u>       | <u>99,099,303</u>     |
| Fund balance, end of year            | <u>\$ 60,688,029</u>   | <u>\$ 967,753</u>                        | <u>\$ 39,865,394</u>    | <u>\$ 101,521,176</u> |

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**Community Unit School District 300**

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2023  
With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                          | 2023                            |                     |                                  | 2022<br>Actual      |
|------------------------------------------|---------------------------------|---------------------|----------------------------------|---------------------|
|                                          | Original and<br>Final<br>Budget | Actual              | Variance<br>From<br>Final Budget |                     |
| Revenues                                 |                                 |                     |                                  |                     |
| Local sources                            |                                 |                     |                                  |                     |
| General levy                             | \$26,915,612                    | \$25,897,676        | \$ (1,017,936)                   | \$ 28,020,020       |
| Interest income                          | 16,500                          | 421,289             | 404,789                          | 12,870              |
| Other                                    | <u>-</u>                        | <u>424,759</u>      | <u>424,759</u>                   | <u>241</u>          |
| Total local sources                      | <u>26,932,112</u>               | <u>26,743,724</u>   | <u>(188,388)</u>                 | <u>28,033,131</u>   |
| Total revenues                           | <u>26,932,112</u>               | <u>26,743,724</u>   | <u>(188,388)</u>                 | <u>28,033,131</u>   |
| Debt services - interest                 |                                 |                     |                                  |                     |
| Bonds and other - interest               | <u>17,870,000</u>               | <u>9,110,638</u>    | <u>8,759,362</u>                 | <u>11,476,381</u>   |
| Total debt service - interest            | <u>17,870,000</u>               | <u>9,110,638</u>    | <u>8,759,362</u>                 | <u>11,476,381</u>   |
| Principal payments on long-term debt     | <u>11,446,478</u>               | <u>79,019,799</u>   | <u>(67,573,321)</u>              | <u>26,551,314</u>   |
| Other debt service                       |                                 |                     |                                  |                     |
| Purchased services                       | <u>20,000</u>                   | <u>315,819</u>      | <u>(295,819)</u>                 | <u>109,638</u>      |
| Total                                    | <u>20,000</u>                   | <u>315,819</u>      | <u>(295,819)</u>                 | <u>109,638</u>      |
| Total debt service                       | <u>29,336,478</u>               | <u>88,446,256</u>   | <u>(59,109,778)</u>              | <u>38,137,333</u>   |
| Total expenditures                       | <u>29,336,478</u>               | <u>88,446,256</u>   | <u>(59,109,778)</u>              | <u>38,137,333</u>   |
| Deficiency of revenues over expenditures | <u>(2,404,366)</u>              | <u>(61,702,532)</u> | <u>(59,298,166)</u>              | <u>(10,104,202)</u> |

(Continued)

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**Community Unit School District 300**

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                   | 2023                            |                            |                                  | 2022<br>Actual              |
|---------------------------------------------------|---------------------------------|----------------------------|----------------------------------|-----------------------------|
|                                                   | Original and<br>Final<br>Budget | Actual                     | Variance<br>From<br>Final Budget |                             |
| Other financing sources (uses)                    |                                 |                            |                                  |                             |
| Debt issuance                                     | \$ -                            | \$60,375,000               | \$60,375,000                     | \$ 5,775,000                |
| Premium on debt issuance                          | -                               | -                          | -                                | 1,030,937                   |
| Transfer to pay principal on<br>debt certificates | -                               | 1,645,000                  | 1,645,000                        | 1,735,000                   |
| Transfer to pay interest on<br>debt certificates  | -                               | 845,331                    | 845,331                          | 859,500                     |
| Transfer to pay principal on leases               | -                               | 1,334,799                  | 1,334,799                        | 1,576,314                   |
| Transfer to pay interest on leases                | -                               | 335,098                    | 335,098                          | 19,505                      |
| Payments to escrow agent                          | -                               | (1,564,787)                | (1,564,787)                      | -                           |
| Total other financing sources (uses)              | -                               | 62,970,441                 | 62,970,441                       | 10,996,256                  |
| Net change in fund balance                        | <u>\$ (2,404,366)</u>           | 1,267,909                  | <u>\$ 3,672,275</u>              | 892,054                     |
| Fund balance, beginning of year                   |                                 | <u>10,658,354</u>          |                                  | <u>9,766,300</u>            |
| Fund balance, end of year                         |                                 | <u><u>\$11,926,263</u></u> |                                  | <u><u>\$ 10,658,354</u></u> |

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**Community Unit School District 300**

Capital Projects Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                             | 2023                            |              | Variance<br>From<br>Final Budget | 2022<br>Actual |
|-------------------------------------------------------------|---------------------------------|--------------|----------------------------------|----------------|
|                                                             | Original and<br>Final<br>Budget | Actual       |                                  |                |
| Revenues                                                    |                                 |              |                                  |                |
| Local sources                                               |                                 |              |                                  |                |
| Corporate personal property replacement taxes               | \$ 3,793,461                    | \$ 5,170,020 | \$ 1,376,559                     | \$ 4,932,931   |
| Interest income (loss)                                      | 510,000                         | 1,090,194    | 580,194                          | (143,594)      |
| Impact fees from municipal or county governments            | 501,435                         | 140,261      | (361,174)                        | 181,879        |
| Refund of prior years' expenditures                         | -                               | -            | -                                | 8,820          |
| Payments of surplus moneys from TIF districts               | -                               | 61,276       | 61,276                           | 42,598         |
| Other                                                       | 101,435                         | 81,050       | (20,385)                         | 330,483        |
| Total local sources                                         | 4,906,331                       | 6,542,801    | 1,636,470                        | 5,353,117      |
| State sources                                               |                                 |              |                                  |                |
| School Infrastructure - Maintenance Projects                | 50,000                          | -            | (50,000)                         | -              |
| Total state sources                                         | 50,000                          | -            | (50,000)                         | -              |
| Federal sources                                             |                                 |              |                                  |                |
| Other Restricted Grants Received<br>from Federal Government | 2,838,845                       | 9,361,597    | 6,522,752                        | 93,750         |
| Total federal sources                                       | 2,838,845                       | 9,361,597    | 6,522,752                        | 93,750         |
| Total revenues                                              | 7,795,176                       | 15,904,398   | 8,109,222                        | 5,446,867      |
| Expenditures                                                |                                 |              |                                  |                |
| Support services                                            |                                 |              |                                  |                |
| Facilities acquisition and construction services            |                                 |              |                                  |                |
| Capital outlay                                              | 23,033,352                      | 15,161,706   | 7,871,646                        | 28,050,156     |
| Total                                                       | 23,033,352                      | 15,161,706   | 7,871,646                        | 28,050,156     |
| Total support services                                      | 23,033,352                      | 15,161,706   | 7,871,646                        | 28,050,156     |
| Total expenditures                                          | 23,033,352                      | 15,161,706   | 7,871,646                        | 28,050,156     |
| Excess (deficiency) of revenues over expenditures           | (15,238,176)                    | 742,692      | 15,980,868                       | (22,603,289)   |

(Continued)

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**Community Unit School District 300**

Capital Projects Fund

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

|                                                            | 2023                            |                     | Variance<br>From<br>Final Budget | 2022<br>Actual      |
|------------------------------------------------------------|---------------------------------|---------------------|----------------------------------|---------------------|
|                                                            | Original and<br>Final<br>Budget | Actual              |                                  |                     |
| Other financing sources                                    |                                 |                     |                                  |                     |
| Permanent transfer from Operations<br>and Maintenance Fund | \$ -                            | \$12,000,000        | \$ 12,000,000                    | \$17,000,000        |
| Total other financing sources                              | -                               | 12,000,000          | 12,000,000                       | 17,000,000          |
| Net change in fund balance                                 | <u>\$(15,238,176)</u>           | 12,742,692          | <u>\$ 27,980,868</u>             | (5,603,289)         |
| Fund balance, beginning of year                            |                                 | <u>36,758,264</u>   |                                  | <u>42,361,553</u>   |
| Fund balance, end of year                                  |                                 | <u>\$49,500,956</u> |                                  | <u>\$36,758,264</u> |

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**OTHER SUPPLEMENTAL INFORMATION**

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**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED JANUARY 30, 2014

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2014**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 177,500          | \$ 177,500            |
| 2025                   | -                    | 177,500             | 177,500               |
| 2026                   | -                    | 177,500             | 177,500               |
| 2027                   | 5,000,000            | 177,500             | 5,177,500             |
| Total                  | \$ 5,000,000         | \$ 710,000          | \$ 5,710,000          |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

3.55%

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**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED OCTOBER 29, 2015

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2015**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 17,210,000        | \$ 3,096,650        | \$ 20,306,650         |
| 2025                   | 2,110,000            | 2,236,150           | 4,346,150             |
| 2026                   | 18,825,000           | 2,151,750           | 20,976,750            |
| 2027                   | 14,750,000           | 1,210,500           | 15,960,500            |
| 2028                   | <u>11,360,000</u>    | <u>568,000</u>      | <u>11,928,000</u>     |
| Total                  | <u>\$ 64,255,000</u> | <u>\$ 9,263,050</u> | <u>\$ 73,518,050</u>  |

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.0% - 5.0%



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**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 25, 2017

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2017**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 2,030,000        | \$ 2,030,000          |
| 2025                   | -                    | 2,030,000           | 2,030,000             |
| 2026                   | -                    | 2,030,000           | 2,030,000             |
| 2027                   | -                    | 2,030,000           | 2,030,000             |
| 2028                   | 5,000,000            | 2,030,000           | 7,030,000             |
| 2029                   | 17,000,000           | 1,780,000           | 18,780,000            |
| 2030                   | 10,000,000           | 930,000             | 10,930,000            |
| 2031                   | 8,600,000            | 430,000             | 9,030,000             |
| Total                  | \$ 40,600,000        | \$ 13,290,000       | \$ 53,890,000         |

|                         |                             |
|-------------------------|-----------------------------|
| Paying Agent:           | Amalgamated Bank of Chicago |
| Principal payment date: | January 1                   |
| Interest payment dates: | January 1 and July 1        |
| Interest rate:          | 4.5% to 5.25%               |

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**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 19, 2018

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018A**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 931,750          | \$ 931,750            |
| 2025                   | -                    | 931,750             | 931,750               |
| 2026                   | -                    | 931,750             | 931,750               |
| 2027                   | -                    | 931,750             | 931,750               |
| 2028                   | -                    | 931,750             | 931,750               |
| 2029                   | -                    | 931,750             | 931,750               |
| 2030                   | 6,350,000            | 931,750             | 7,281,750             |
| 2031                   | 7,025,000            | 614,250             | 7,639,250             |
| 2032                   | 5,260,000            | 263,000             | 5,523,000             |
| Total                  | \$ 18,635,000        | \$ 7,399,500        | \$ 26,034,500         |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

4.00%

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For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 19, 2018

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018B**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 275,050          | \$ 275,050            |
| 2025                   | -                    | 275,050             | 275,050               |
| 2026                   | -                    | 275,050             | 275,050               |
| 2027                   | -                    | 275,050             | 275,050               |
| 2028                   | 3,725,000            | 275,050             | 4,000,050             |
| 2029                   | <u>4,010,000</u>     | <u>143,560</u>      | <u>4,153,560</u>      |
| Total                  | <u>\$ 7,735,000</u>  | <u>\$ 1,518,810</u> | <u>\$ 9,253,810</u>   |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

4.50% to 5.25%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED AUGUST 1, 2019

June 30, 2023

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**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2019**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 321,800          | \$ 321,800            |
| 2025                   | <u>16,090,000</u>    | <u>321,800</u>      | <u>16,411,800</u>     |
| Total                  | <u>\$ 16,090,000</u> | <u>\$ 643,600</u>   | <u>\$ 16,733,600</u>  |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

2.00%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED OCTOBER 5, 2022

June 30, 2023

**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2022  
DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 230,000           | \$ 1,056,563        | \$ 1,286,563          |
| 2025                   | 235,000              | 1,052,538           | 1,287,538             |
| 2026                   | 240,000              | 1,048,425           | 1,288,425             |
| 2027                   | 245,000              | 1,044,224           | 1,289,224             |
| 2028                   | 245,000              | 1,039,937           | 1,284,937             |
| 2029                   | 250,000              | 1,035,650           | 1,285,650             |
| 2030                   | 6,505,000            | 1,031,275           | 7,536,275             |
| 2031                   | 8,175,000            | 917,438             | 9,092,438             |
| 2032                   | 19,455,000           | 774,375             | 20,229,375            |
| 2033                   | <u>24,795,000</u>    | <u>433,913</u>      | <u>25,228,913</u>     |
| Total                  | <u>\$ 60,375,000</u> | <u>\$ 9,434,338</u> | <u>\$ 69,809,338</u>  |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

1.75%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING

ISSUE DATED JANUARY 30, 2014

June 30, 2023

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**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2014**  
**DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 168,722          | \$ 168,722            |
| 2025                   | 1,055,000            | 168,722             | 1,223,722             |
| 2026                   | 1,090,000            | 135,702             | 1,225,702             |
| 2027                   | 1,125,000            | 99,950              | 1,224,950             |
| 2028                   | 1,160,000            | 61,924              | 1,221,924             |
| 2029                   | 570,000              | 20,974              | 590,974               |
| Total                  | <u>\$ 5,000,000</u>  | <u>\$ 655,994</u>   | <u>\$ 5,655,994</u>   |

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

3.13%-3.68%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING

ISSUE DATED JUNE 29, 2016

June 30, 2023

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**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2016  
DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 290,000           | \$ 20,938           | \$ 310,938            |
| 2025                   | 295,000              | 14,558              | 309,558               |
| 2026                   | 305,000              | 7,625               | 312,625               |
| Total                  | <u>\$ 890,000</u>    | <u>\$ 43,121</u>    | <u>\$ 933,121</u>     |

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

1.25%-2.50%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING

ISSUE DATED JANUARY 12, 2021

June 30, 2023

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**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021B**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ -                 | \$ 417,450          | \$ 417,450            |
| 2025                   | -                    | 417,450             | 417,450               |
| 2026                   | -                    | 417,450             | 417,450               |
| 2027                   | -                    | 417,450             | 417,450               |
| 2028                   | -                    | 417,450             | 417,450               |
| 2029                   | 110,000              | 417,450             | 527,450               |
| 2030                   | 115,000              | 414,150             | 529,150               |
| 2031                   | 115,000              | 409,550             | 524,550               |
| 2032                   | 2,030,000            | 404,950             | 2,434,950             |
| 2033                   | 2,110,000            | 323,750             | 2,433,750             |
| 2034                   | 2,195,000            | 239,350             | 2,434,350             |
| 2035                   | 2,260,000            | 173,500             | 2,433,500             |
| 2036                   | 2,320,000            | 117,400             | 2,437,400             |
| 2037                   | 2,390,000            | 47,800              | 2,437,800             |
| Total                  | \$ 13,645,000        | \$ 4,635,150        | \$ 18,280,150         |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Amalgamated Bank of Chicago

January 1

January 1 and July 1

2.00%-4.00%



Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING

ISSUE DATED NOVEMBER 23, 2021

June 30, 2023

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**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021C**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 95,000            | \$ 227,400          | \$ 322,400            |
| 2025                   | 95,000               | 223,600             | 318,600               |
| 2026                   | 95,000               | 219,800             | 314,800               |
| 2027                   | 405,000              | 216,000             | 621,000               |
| 2028                   | 430,000              | 199,800             | 629,800               |
| 2029                   | 1,075,000            | 182,600             | 1,257,600             |
| 2030                   | 1,710,000            | 139,600             | 1,849,600             |
| 2031                   | 1,780,000            | 71,200              | 1,851,200             |
| Total                  | <u>\$ 5,685,000</u>  | <u>\$ 1,480,000</u> | <u>\$ 7,165,000</u>   |

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.00%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED SEPTEMBER 5, 2013

June 30, 2023

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**QUALIFIED ZONE ACADEMY BONDS, SERIES 2013B  
DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 1,050,000         | \$ -                | \$ 1,050,000          |
| Total                  | \$ 1,050,000         | \$ -                | \$ 1,050,000          |

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

N/A

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2023

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**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017A**  
**DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 110,000           | \$ 2,775            | \$ 112,775            |
| 2025                   | 110,000              | 2,225               | 112,225               |
| 2026                   | 110,000              | 1,675               | 111,675               |
| 2027                   | 110,000              | 1,125               | 111,125               |
| 2028                   | 115,000              | 575                 | 115,575               |
| Total                  | <u>\$ 555,000</u>    | <u>\$ 8,375</u>     | <u>\$ 563,375</u>     |

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Crystal Lake Bank

January 1

January 1 and July 1

0.50%

Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2023

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**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017B**  
**DIRECT PLACEMENT**

| YEAR ENDED<br>JUNE 30, | BONDS<br>OUTSTANDING | INTEREST<br>PAYABLE | TOTAL DEBT<br>SERVICE |
|------------------------|----------------------|---------------------|-----------------------|
| 2024                   | \$ 110,000           | \$ 2,775            | \$ 112,775            |
| 2025                   | 110,000              | 2,225               | 112,225               |
| 2026                   | 110,000              | 1,675               | 111,675               |
| 2027                   | 110,000              | 1,125               | 111,125               |
| 2028                   | 115,000              | 575                 | 115,575               |
| Total                  | <u>\$ 555,000</u>    | <u>\$ 8,375</u>     | <u>\$ 563,375</u>     |

Paying Agent:

Barrington Bank

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

0.50%

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**STATISTICAL SECTION**  
**(Unaudited)**

DRAFT

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**Statistical Section**  
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This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

**Contents**

**Page**

**Financial Trends**

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. 143 - 154

**Revenue Capacity**

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax. 155 - 158

**Debt Capacity**

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future. 159 - 164

**Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place. 165 - 168

**Operating Information**

These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs. 169 - 174

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Preliminary Draft  
For Review and Discussion Purposes Only  
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**Community Unit School District 300**  
NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS  
LAST TEN FISCAL YEARS

|                                                             | 2023                      | 2022                     | 2021                     | 2020                    |
|-------------------------------------------------------------|---------------------------|--------------------------|--------------------------|-------------------------|
| <b>Governmental activities</b>                              |                           |                          |                          |                         |
| Net investment in capital assets                            | \$ 130,342,437            | \$ 111,367,153           | \$ 76,438,967            | \$ 86,944,993           |
| Restricted                                                  | 80,273,464                | 70,394,274               | 74,092,581               | 44,338,996              |
| Unrestricted                                                | <u>(52,017,773)</u>       | <u>(85,255,168)</u>      | <u>(107,548,107)</u>     | <u>(122,099,878)</u>    |
| <br>Total governmental activities<br>net position (deficit) | <br><u>\$ 158,598,128</u> | <br><u>\$ 96,506,259</u> | <br><u>\$ 42,983,441</u> | <br><u>\$ 9,184,111</u> |

Note: The District adopted GASB 68 in 2015 and restated net position for 2014. Amounts prior to 2014 have not been restated. The District adopted GASB 75 in 2018 and net position classification prior to 2018 have not been restated. The District adopted GASB 84 in 2021 and net position classification prior to 2021 have not been restated.

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Not to be Reproduced

| 2019                   | 2018                   | 2017                 | 2016                 | 2015                 | 2014                 |
|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 83,193,803          | \$ 69,828,985          | \$ 58,424,710        | \$ 53,287,737        | \$ 47,588,503        | \$ 43,826,252        |
| 39,689,616             | 33,871,251             | 26,574,594           | 21,690,115           | 26,153,103           | 32,620,392           |
| <u>(144,415,276)</u>   | <u>(153,312,835)</u>   | <u>(24,211,018)</u>  | <u>(38,581,557)</u>  | <u>(47,959,369)</u>  | <u>(64,749,466)</u>  |
| <u>\$ (21,531,857)</u> | <u>\$ (49,612,599)</u> | <u>\$ 60,788,286</u> | <u>\$ 36,396,295</u> | <u>\$ 25,782,237</u> | <u>\$ 11,697,178</u> |

DRAFT



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For Review and Discussion Purposes Only  
Subject to Change

**Community Unit School District 300**  
CHANGES IN NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS  
LAST TEN FISCAL YEARS

|                                                 | 2023                  | 2022                  | 2021                  | 2020                  |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Expenses</b>                                 |                       |                       |                       |                       |
| Instruction:                                    |                       |                       |                       |                       |
| Regular programs                                | \$ 98,234,131         | \$ 98,822,062         | \$ 92,378,204         | \$ 88,369,792         |
| Special programs                                | 43,604,754            | 42,747,427            | 46,277,338            | 45,714,631            |
| Other instructional programs                    | 23,415,525            | 21,836,785            | 20,590,169            | 21,749,313            |
| State retirement contributions                  | 95,394,375            | 65,872,810            | 112,560,172           | 107,122,579           |
| Support services:                               |                       |                       |                       |                       |
| Pupils                                          | 26,699,555            | 24,512,983            | 25,435,366            | 25,427,197            |
| Instructional staff                             | 12,445,156            | 12,234,746            | 10,867,630            | 10,120,411            |
| General administration                          | 2,908,105             | 3,023,638             | 2,687,465             | 2,671,575             |
| School administration                           | 17,951,035            | 17,977,876            | 17,032,421            | 16,919,119            |
| Business                                        | 11,087,564            | 10,807,657            | 6,676,743             | 9,037,042             |
| Transportation                                  | 19,564,879            | 17,483,697            | 13,768,832            | 15,088,017            |
| Operations and maintenance                      | 23,764,301            | 22,471,149            | 21,822,434            | 21,514,778            |
| Central                                         | 11,882,432            | 9,168,023             | 11,062,823            | 9,072,232             |
| Other supporting services                       | 82,978                | 56,069                | 64,877                | 43,123                |
| Community services                              | 1,567,230             | 1,055,255             | 1,773,653             | 1,250,661             |
| Nonprogrammed charges                           | 309,211               | 1,170,775             | 357,408               | 1,386,696             |
| Interest and fees                               | 8,716,092             | 10,782,653            | 11,838,810            | 11,671,818            |
| Total expenses                                  | <u>\$ 397,627,323</u> | <u>\$ 360,023,605</u> | <u>\$ 395,194,345</u> | <u>\$ 387,158,984</u> |
| <b>Program Revenues</b>                         |                       |                       |                       |                       |
| Charges for services                            |                       |                       |                       |                       |
| Instruction:                                    |                       |                       |                       |                       |
| Regular programs                                | \$ 2,635,465          | \$ 2,154,381          | \$ 2,857,208          | \$ 2,815,709          |
| Special programs                                | -                     | -                     | -                     | -                     |
| Other instructional programs                    | -                     | 15                    | 5                     | 616                   |
| Support services:                               |                       |                       |                       |                       |
| Business                                        | 1,903,482             | 140,945               | 29,864                | 1,947,780             |
| Transportation                                  | -                     | -                     | -                     | -                     |
| Operations and maintenance                      | 36,100                | 40,563                | 8,892                 | 69,544                |
| Interest and fees                               | -                     | -                     | -                     | -                     |
| Operating grants and contributions              | 147,581,319           | 116,012,415           | 152,061,102           | 141,119,663           |
| Capital grants and contributions                | -                     | -                     | -                     | 50,000                |
| Total program revenues                          | <u>\$ 152,156,366</u> | <u>\$ 118,348,319</u> | <u>\$ 154,957,071</u> | <u>\$ 146,003,312</u> |
| <b>Net (expense)/revenue</b>                    | <u>(245,470,957)</u>  | <u>(241,675,286)</u>  | <u>(240,237,274)</u>  | <u>(241,155,672)</u>  |
| <b>General revenues</b>                         |                       |                       |                       |                       |
| Taxes:                                          |                       |                       |                       |                       |
| Real estate taxes, levied for general purposes  | \$ 150,457,682        | \$ 149,633,136        | \$ 142,217,058        | \$ 136,184,621        |
| Real estate taxes, levied for specific purposes | 48,746,634            | 44,232,256            | 39,702,331            | 38,014,881            |
| Real estate taxes, levied for debt service      | 25,897,676            | 28,020,020            | 27,236,704            | 27,070,948            |
| Personal property replacement taxes             | 5,670,020             | 5,432,931             | 2,512,709             | 1,803,429             |
| State aid-formula grants                        | 67,457,627            | 62,957,474            | 57,563,676            | 57,565,199            |
| Investment earnings                             | 4,979,732             | (71,832)              | 110,813               | 2,941,776             |
| Miscellaneous                                   | 4,353,455             | 4,994,119             | 3,704,108             | 8,290,786             |
| Total general revenues                          | <u>\$ 307,562,826</u> | <u>\$ 295,198,104</u> | <u>\$ 273,047,399</u> | <u>\$ 271,871,640</u> |
| <b>Change in net position (deficit)</b>         | <u>\$ 62,091,869</u>  | <u>\$ 53,522,818</u>  | <u>\$ 32,810,125</u>  | <u>\$ 30,715,968</u>  |

Note: The District adopted GASB 68 in 2015 and restated net position for 2014. Amounts prior to 2014 have not been restated. The District adopted GASB 75 in 2018 and restated net position for 2017. Amounts prior to 2017 have not been restated. The District adopted GASB 84 in 2021 and net position classification prior to 2021 have not been restated.

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| 2019                 |                    | 2018      |                      | 2017      |                      | 2016      |                      | 2015      |                      | 2014      |                      |
|----------------------|--------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
| \$                   | 85,832,453         | \$        | 92,737,139           | \$        | 80,516,973           | \$        | 81,854,983           | \$        | 73,406,104           | \$        | 75,732,073           |
|                      | 49,076,799         |           | 46,684,360           |           | 44,483,577           |           | 42,685,736           |           | 42,575,523           |           | 38,145,514           |
|                      | 18,489,555         |           | 19,376,483           |           | 16,649,615           |           | 14,511,760           |           | 13,491,099           |           | 13,333,366           |
|                      | 89,260,737         |           | 81,647,562           |           | 82,475,474           |           | 54,446,846           |           | 48,607,141           |           | 34,289,693           |
|                      | 23,879,281         |           | 22,254,584           |           | 19,292,961           |           | 17,963,917           |           | 16,357,377           |           | 16,051,844           |
|                      | 11,242,211         |           | 8,548,897            |           | 7,771,107            |           | 7,796,394            |           | 6,848,099            |           | 4,989,372            |
|                      | 3,473,228          |           | 2,936,853            |           | 2,873,072            |           | 3,638,939            |           | 3,452,099            |           | 1,939,817            |
|                      | 15,259,851         |           | 16,945,021           |           | 14,952,981           |           | 15,173,436           |           | 13,880,772           |           | 14,308,452           |
|                      | 10,035,859         |           | 10,038,706           |           | 8,878,433            |           | 9,364,085            |           | 9,298,301            |           | 8,654,042            |
|                      | 14,367,510         |           | 13,374,804           |           | 12,348,191           |           | 12,028,381           |           | 11,811,619           |           | 11,933,236           |
|                      | 18,803,094         |           | 19,257,938           |           | 17,884,515           |           | 19,059,017           |           | 15,671,431           |           | 19,626,808           |
|                      | 9,404,037          |           | 8,146,036            |           | 11,057,741           |           | 10,521,033           |           | 8,272,027            |           | 7,231,703            |
|                      | 76                 |           | 441                  |           | 101                  |           | 30,565               |           | 8,906                |           | 160,835              |
|                      | 1,154,465          |           | 3,541                |           | -                    |           | -                    |           | -                    |           | -                    |
|                      | 645,463            |           | 226,556              |           | -                    |           | 1,121                |           | 1,451                |           | -                    |
|                      | 13,571,371         |           | 14,673,068           |           | 16,787,424           |           | 21,045,905           |           | 22,883,868           |           | 19,600,675           |
| <u>\$</u>            | <u>364,495,990</u> | <u>\$</u> | <u>356,851,989</u>   | <u>\$</u> | <u>335,972,165</u>   | <u>\$</u> | <u>310,122,118</u>   | <u>\$</u> | <u>286,565,817</u>   | <u>\$</u> | <u>265,997,430</u>   |
|                      |                    |           |                      |           |                      |           |                      |           |                      |           |                      |
| \$                   | 5,171,706          | \$        | 4,678,104            | \$        | 4,287,383            | \$        | 3,905,604            | \$        | 4,981,352            | \$        | 5,603,421            |
|                      | 74,766             |           | 95,662               |           | 104,962              |           | -                    |           | 18,845               |           | 26,743               |
|                      | 299,228            |           | 319,279              |           | 204,741              |           | 229,644              |           | 83,303               |           | 79,102               |
|                      | 2,386,307          |           | 2,313,850            |           | 2,157,927            |           | 2,139,867            |           | 1,892,064            |           | 1,957,176            |
|                      | -                  |           | -                    |           | -                    |           | -                    |           | -                    |           | -                    |
|                      | 195,792            |           | 93,346               |           | 145,426              |           | 141,471              |           | 102,994              |           | 87,397               |
|                      | -                  |           | -                    |           | -                    |           | -                    |           | -                    |           | -                    |
|                      | 123,001,876        |           | 112,492,817          |           | 117,786,218          |           | 91,345,798           |           | 84,204,859           |           | 66,389,659           |
|                      | -                  |           | -                    |           | 168,147              |           | -                    |           | -                    |           | 100,000              |
| <u>\$</u>            | <u>131,129,675</u> | <u>\$</u> | <u>119,993,058</u>   | <u>\$</u> | <u>124,854,804</u>   | <u>\$</u> | <u>97,762,384</u>    | <u>\$</u> | <u>91,283,417</u>    | <u>\$</u> | <u>74,243,498</u>    |
| <u>(233,366,315)</u> |                    | <u>\$</u> | <u>(236,858,931)</u> | <u>\$</u> | <u>(211,117,361)</u> | <u>\$</u> | <u>(212,359,734)</u> | <u>\$</u> | <u>(195,282,400)</u> | <u>\$</u> | <u>(191,753,932)</u> |
|                      |                    |           |                      |           |                      |           |                      |           |                      |           |                      |
| \$                   | 132,748,507        | \$        | 128,372,979          | \$        | 123,746,272          | \$        | 122,945,055          | \$        | 122,894,771          | \$        | 113,482,333          |
|                      | 35,192,015         |           | 34,746,283           |           | 33,588,363           |           | 30,503,168           |           | 26,242,622           |           | 29,611,204           |
|                      | 27,457,451         |           | 27,740,172           |           | 27,035,893           |           | 26,428,716           |           | 25,805,730           |           | 27,058,948           |
|                      | 1,667,855          |           | 1,498,794            |           | 2,030,397            |           | 1,442,196            |           | 1,800,658            |           | 1,674,321            |
|                      | 54,251,683         |           | 50,782,463           |           | 41,684,989           |           | 34,166,479           |           | 25,587,022           |           | 16,089,549           |
|                      | 3,417,420          |           | 1,158,378            |           | 510,261              |           | 86,969               |           | 45,844               |           | 68,856               |
|                      | 6,712,126          |           | 5,888,453            |           | 6,913,177            |           | 7,401,209            |           | 6,990,812            |           | 3,932,100            |
| <u>\$</u>            | <u>261,447,057</u> | <u>\$</u> | <u>250,187,522</u>   | <u>\$</u> | <u>235,509,352</u>   | <u>\$</u> | <u>222,973,792</u>   | <u>\$</u> | <u>209,367,459</u>   | <u>\$</u> | <u>191,917,311</u>   |
| <u>\$</u>            | <u>28,080,742</u>  | <u>\$</u> | <u>13,328,591</u>    | <u>\$</u> | <u>24,391,991</u>    | <u>\$</u> | <u>10,614,058</u>    | <u>\$</u> | <u>14,085,059</u>    | <u>\$</u> | <u>163,379</u>       |

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**Community Unit School District 300**  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

|                                     | 2023                  | 2022                 | 2021                 | 2020                  |
|-------------------------------------|-----------------------|----------------------|----------------------|-----------------------|
| <b>General Fund</b>                 |                       |                      |                      |                       |
| Nonspendable                        | \$ 1,039,084          | \$ 759,413           | \$ 1,194,994         | \$ 659,202            |
| Restricted                          | 967,753               | 879,170              | 735,244              | 773,409               |
| Assigned                            | 980,117               | 963,081              | 936,428              | -                     |
| Unassigned                          | <u>98,534,222</u>     | <u>96,497,639</u>    | <u>95,371,966</u>    | <u>104,449,772</u>    |
| Total general fund                  | <u>\$ 101,521,176</u> | <u>\$ 99,099,303</u> | <u>\$ 98,238,632</u> | <u>\$ 105,882,383</u> |
| <b>All other governmental funds</b> |                       |                      |                      |                       |
| Assigned                            | \$ -                  | -                    | \$ -                 | \$ -                  |
| Restricted                          | <u>79,374,493</u>     | <u>69,593,376</u>    | <u>72,886,204</u>    | <u>43,536,710</u>     |
| Total all other governmental funds  | <u>\$ 79,374,493</u>  | <u>\$ 69,593,376</u> | <u>\$ 72,886,204</u> | <u>\$ 43,536,710</u>  |

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| 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 527,052           | \$ 348,988           | \$ 374,904           | \$ 258,354           | \$ 340,961           | \$ 651,382           |
| 668,635              | 712,572              | 389,497              | -                    | 2,566                | -                    |
| -                    | -                    | -                    | -                    | -                    | -                    |
| <u>92,848,469</u>    | <u>83,651,398</u>    | <u>75,214,113</u>    | <u>66,883,743</u>    | <u>56,809,523</u>    | <u>42,600,243</u>    |
| <u>\$ 94,044,156</u> | <u>\$ 84,712,958</u> | <u>\$ 75,978,514</u> | <u>\$ 67,142,097</u> | <u>\$ 57,153,050</u> | <u>\$ 43,251,625</u> |
| \$ 676,255           | \$ 1,954,389         | \$ 1,944,729         | \$ -                 | \$ -                 | \$ -                 |
| <u>44,728,725</u>    | <u>40,713,331</u>    | <u>37,991,965</u>    | <u>27,213,558</u>    | <u>33,537,901</u>    | <u>41,196,585</u>    |
| <u>\$ 45,404,980</u> | <u>\$ 42,667,720</u> | <u>\$ 39,936,694</u> | <u>\$ 27,213,558</u> | <u>\$ 33,537,901</u> | <u>\$ 41,196,585</u> |

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**Community Unit School District 300**

GOVERNMENTAL FUNDS REVENUES  
LAST TEN FISCAL YEARS

|                         | 2023                  | 2022                  | 2021                  | 2020                  |
|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Local Sources</b>    |                       |                       |                       |                       |
| Property taxes          | \$ 225,101,992        | \$ 221,885,412        | \$ 209,156,093        | \$ 201,270,450        |
| Replacement taxes       | 5,670,020             | 5,432,931             | 2,512,709             | 1,803,429             |
| Tuition                 | 35,105                | 10,665                | 21,397                | 886                   |
| Earnings on investments | 5,496,248             | (904,317)             | 219,007               | 3,204,803             |
| Other local sources     | <u>8,893,397</u>      | <u>7,319,358</u>      | <u>6,578,680</u>      | <u>13,123,549</u>     |
| Total local sources     | <u>245,196,762</u>    | <u>233,744,049</u>    | <u>218,487,886</u>    | <u>219,403,117</u>    |
| <b>State sources</b>    |                       |                       |                       |                       |
| Evidence-based funding  | 67,457,627            | 62,957,474            | 57,563,676            | 57,565,199            |
| Other state aid         | <u>93,225,976</u>     | <u>88,785,563</u>     | <u>77,983,765</u>     | <u>73,020,094</u>     |
| Total state sources     | <u>160,683,603</u>    | <u>151,743,037</u>    | <u>135,547,441</u>    | <u>130,585,293</u>    |
| <b>Federal sources</b>  | <u>32,856,407</u>     | <u>31,636,334</u>     | <u>22,690,492</u>     | <u>18,089,003</u>     |
| Total                   | <u>\$ 438,736,772</u> | <u>\$ 417,123,420</u> | <u>\$ 376,725,819</u> | <u>\$ 368,077,413</u> |

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| 2019                  | 2018                  | 2017                  | 2016                  | 2015                  | 2014                  |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 195,397,973        | \$ 190,859,434        | \$ 184,370,528        | \$ 179,876,939        | \$ 174,943,123        | \$ 170,152,485        |
| 1,667,855             | 1,498,794             | 2,030,397             | 1,442,196             | 1,800,658             | 1,674,321             |
| 104,755               | 188,559               | 240,100               | 236,913               | 1,074,181             | 1,178,643             |
| 3,043,585             | 1,158,378             | 510,261               | 86,969                | 45,844                | 68,856                |
| <u>14,735,170</u>     | <u>13,200,135</u>     | <u>13,573,516</u>     | <u>13,580,882</u>     | <u>12,995,189</u>     | <u>10,507,296</u>     |
| <u>214,949,338</u>    | <u>206,905,300</u>    | <u>200,724,802</u>    | <u>195,223,899</u>    | <u>190,858,995</u>    | <u>183,581,601</u>    |
| 54,251,683            | 50,782,463            | 41,684,989            | 34,166,479            | 25,587,022            | 16,089,549            |
| <u>66,627,990</u>     | <u>94,469,337</u>     | <u>101,236,088</u>    | <u>73,116,295</u>     | <u>66,515,986</u>     | <u>51,420,689</u>     |
| <u>120,879,673</u>    | <u>145,251,800</u>    | <u>142,921,077</u>    | <u>107,282,774</u>    | <u>92,103,008</u>     | <u>67,510,238</u>     |
| <u>20,190,984</u>     | <u>18,191,627</u>     | <u>16,550,130</u>     | <u>18,229,503</u>     | <u>17,688,873</u>     | <u>15,068,970</u>     |
| <u>\$ 356,019,995</u> | <u>\$ 370,348,727</u> | <u>\$ 360,196,009</u> | <u>\$ 320,736,176</u> | <u>\$ 300,650,876</u> | <u>\$ 266,160,809</u> |

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**Community Unit School District 300**

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO  
LAST TEN FISCAL YEARS

|                                                                | 2023                  | 2022                  | 2021                  | 2020                  |
|----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Current:</b>                                                |                       |                       |                       |                       |
| Instruction                                                    |                       |                       |                       |                       |
| Regular programs                                               | \$ 106,482,629        | \$ 100,857,228        | \$ 88,565,483         | \$ 81,960,467         |
| Special programs                                               | 42,018,837            | 38,913,226            | 40,550,235            | 40,541,322            |
| Other instructional programs                                   | 22,754,759            | 20,372,901            | 19,599,965            | 20,724,252            |
| State retirement contributions                                 | 73,895,439            | 70,282,292            | 61,173,327            | 57,062,013            |
| Total instruction                                              | <u>245,151,664</u>    | <u>230,425,647</u>    | <u>209,889,010</u>    | <u>200,288,054</u>    |
| Supporting Services                                            |                       |                       |                       |                       |
| Pupils                                                         | 28,524,570            | 27,834,873            | 26,517,127            | 24,579,014            |
| Instructional staff                                            | 12,504,551            | 12,639,375            | 10,765,051            | 9,448,264             |
| General administration                                         | 2,886,316             | 2,975,418             | 2,626,937             | 2,569,507             |
| School administration                                          | 19,372,857            | 17,985,949            | 16,632,982            | 16,157,479            |
| Business                                                       | 10,743,439            | 10,644,670            | 6,473,238             | 8,547,703             |
| Transportation                                                 | 19,337,719            | 17,431,057            | 13,681,685            | 14,890,516            |
| Operations and maintenance                                     | 22,724,096            | 21,580,934            | 20,999,153            | 20,281,565            |
| Central                                                        | 11,714,087            | 10,259,190            | 11,555,949            | 9,031,768             |
| Other supporting services                                      | 82,978                | 56,069                | 64,877                | 43,123                |
| Total supporting services                                      | <u>127,890,613</u>    | <u>121,407,535</u>    | <u>109,316,999</u>    | <u>105,548,939</u>    |
| Community services                                             | 1,530,277             | 1,345,086             | 1,879,897             | 1,237,085             |
| Nonprogrammed charges                                          | <u>4,376,543</u>      | <u>5,005,608</u>      | <u>5,320,875</u>      | <u>4,961,356</u>      |
| Total current                                                  | <u>378,949,097</u>    | <u>358,183,876</u>    | <u>326,406,781</u>    | <u>312,035,434</u>    |
| <b>Other:</b>                                                  |                       |                       |                       |                       |
| Debt service:                                                  |                       |                       |                       |                       |
| Principal                                                      | 79,038,039            | 26,551,314            | 22,835,000            | 18,574,538            |
| Interest and other                                             | 9,426,457             | 11,586,019            | 11,616,497            | 11,518,442            |
| Capital outlay                                                 | <u>18,409,966</u>     | <u>15,428,027</u>     | <u>15,428,027</u>     | <u>15,949,388</u>     |
| Total Other                                                    | <u>106,874,462</u>    | <u>87,972,790</u>     | <u>49,879,524</u>     | <u>46,042,368</u>     |
| Total                                                          | <u>\$ 485,823,559</u> | <u>\$ 446,156,666</u> | <u>\$ 376,286,305</u> | <u>\$ 358,077,802</u> |
| <b>Debt service as a percentage of noncapital expenditures</b> | 19.03%                | 9.73%                 | 9.54%                 | 8.79%                 |

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| 2019           | 2018           | 2017           | 2016           | 2015           | 2014           |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 82,530,607  | \$ 80,211,003  | \$ 68,955,060  | \$ 67,053,976  | \$ 65,115,640  | \$ 64,370,910  |
| 40,020,316     | 38,161,650     | 33,599,493     | 30,632,554     | 28,033,708     | 27,629,886     |
| 19,874,339     | 19,404,970     | 18,243,442     | 15,640,369     | 13,988,092     | 13,816,775     |
| 53,077,835     | 81,647,562     | 82,475,474     | 54,446,846     | 48,607,141     | 34,289,693     |
| 195,503,097    | 219,425,185    | 203,273,469    | 167,773,745    | 155,744,581    | 140,107,264    |
| 21,399,389     | 19,995,342     | 19,017,159     | 17,450,475     | 16,212,581     | 15,916,387     |
| 9,836,762      | 7,357,283      | 7,293,264      | 7,027,423      | 6,513,710      | 4,623,626      |
| 3,394,966      | 2,778,478      | 2,742,638      | 3,519,371      | 3,375,319      | 1,871,747      |
| 14,976,244     | 15,141,502     | 14,547,770     | 14,399,172     | 13,582,698     | 14,099,368     |
| 9,522,025      | 9,238,963      | 8,387,995      | 8,672,454      | 8,938,982      | 8,573,710      |
| 14,218,449     | 13,005,152     | 11,723,907     | 11,421,281     | 11,241,493     | 11,233,298     |
| 18,917,046     | 18,837,961     | 17,811,694     | 17,126,243     | 16,257,806     | 18,404,414     |
| 9,069,579      | 7,543,209      | 8,044,579      | 7,856,314      | 6,651,797      | 5,578,775      |
| 76             | 441            | 101            | -              | 53,287         | 116,460        |
| 101,334,536    | 93,898,331     | 89,569,107     | 87,472,733     | 82,827,673     | 80,417,785     |
| 1,113,374      | 1,715          | -              | -              | -              | -              |
| 4,854,787      | 4,127,144      | 14,996,433     | 16,627,097     | 16,384,198     | 16,391,100     |
| 302,805,794    | 317,452,375    | 307,839,009    | 271,873,575    | 254,956,452    | 236,916,149    |
| 19,151,975     | 41,007,047     | 15,404,530     | 96,175,205     | 18,522,576     | 7,181,347      |
| 12,232,266     | 12,978,427     | 12,321,596     | 19,970,387     | 14,695,559     | 10,043,755     |
| 9,761,502      | 10,923,262     | 11,061,208     | 12,406,593     | 11,871,023     | 10,009,705     |
| 41,145,743     | 64,908,736     | 38,787,334     | 128,552,185    | 45,089,158     | 27,234,807     |
| \$ 343,951,537 | \$ 382,361,111 | \$ 346,626,343 | \$ 400,425,760 | \$ 300,045,610 | \$ 264,150,956 |
| 9.57%          | 14.53%         | 8.26%          | 29.93%         | 11.53%         | 6.71%          |



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**Community Unit School District 300**

OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES  
LAST TEN FISCAL YEARS

|                                                 | 2023                 | 2022                  | 2021                 | 2020                |
|-------------------------------------------------|----------------------|-----------------------|----------------------|---------------------|
| Excess of revenues over<br>(under) expenditures | \$ (47,086,787)      | \$ (13,605,219)       | \$ 439,514           | \$ 9,999,611        |
| Other financing sources (uses)                  |                      |                       |                      |                     |
| Debt issuance                                   | 60,375,000           | 5,775,000             | 18,395,000           | 16,090,000          |
| Premium on debt issuance                        | -                    | 1,030,937             | 1,882,024            | -                   |
| Payments to escrow agent                        | (1,564,787)          | -                     | -                    | (16,119,654)        |
| Sale of capital assets                          | -                    | -                     | -                    | -                   |
| Other debt proceeds                             | -                    | -                     | -                    | -                   |
| Lease issuance                                  | 479,564              | 4,367,125             | -                    | -                   |
| Transfers in                                    | 16,160,228           | 32,190,319            | 40,331,197           | 7,672,913           |
| Transfers out                                   | <u>(16,160,228)</u>  | <u>(32,190,319)</u>   | <u>(40,331,197)</u>  | <u>(7,672,913)</u>  |
| Total                                           | <u>59,289,777</u>    | <u>11,173,062</u>     | <u>20,277,024</u>    | <u>(29,654)</u>     |
| Net change in fund balances                     | <u>\$ 12,202,990</u> | <u>\$ (2,432,157)</u> | <u>\$ 20,716,538</u> | <u>\$ 9,969,957</u> |

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| 2019                 | 2018                 | 2017                 | 2016                | 2015                | 2014                 |
|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| \$ 12,068,458        | \$(12,012,384)       | \$ 13,569,666        | \$(79,689,584)      | \$ 605,266          | \$ 2,009,853         |
| -                    | 29,700,000           | 48,050,000           | 92,185,000          | 5,000,000           | 74,950,000           |
| -                    | 2,519,047            | 6,505,870            | 11,682,013          | -                   | 751,521              |
| -                    | (8,741,193)          | (47,530,583)         | (23,934,205)        | -                   | (64,825,015)         |
| -                    | -                    | -                    | -                   | -                   | 13,840               |
| -                    | -                    | 964,600              | 3,421,480           | 637,475             | -                    |
| -                    | -                    | -                    | -                   | -                   | -                    |
| 6,215,576            | 10,328,375           | 2,640,050            | 2,341,051           | 1,849,564           | 9,004,614            |
| <u>(6,215,576)</u>   | <u>(10,328,375)</u>  | <u>(2,640,050)</u>   | <u>(2,341,051)</u>  | <u>(1,849,564)</u>  | <u>(9,004,614)</u>   |
| -                    | 23,477,854           | 7,989,887            | 83,354,288          | 5,637,475           | 10,890,346           |
| <u>\$ 12,068,458</u> | <u>\$ 11,465,470</u> | <u>\$ 21,559,553</u> | <u>\$ 3,664,704</u> | <u>\$ 6,242,741</u> | <u>\$ 12,900,199</u> |

**Community Unit School District 300**

**EQUALIZED ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN TAX LEVY YEARS**

| LEVY<br>YEAR | ASSESSED VALUATION |            |             |             |           | TOTAL<br>ASSESSED<br>VALUE | TOTAL<br>DIRECT<br>RATE* | ESTIMATED<br>ACTUAL<br>VALUE |
|--------------|--------------------|------------|-------------|-------------|-----------|----------------------------|--------------------------|------------------------------|
|              | RESIDENTIAL        | FARMS      | COMMERCIAL  | INDUSTRIAL  | RAILROAD  |                            |                          |                              |
| 2022**       | N/A                | N/A        | N/A         | N/A         | N/A       | \$ 4,551,805,601           | \$ 5.142                 | \$13,655,416,803             |
| 2021         | 2,939,541,695      | 46,553,883 | 717,962,004 | 533,476,807 | 2,586,426 | 4,240,120,815              | 5.325                    | 12,720,362,445               |
| 2020         | 2,825,861,178      | 46,234,382 | 579,793,769 | 482,957,215 | 2,444,238 | 3,937,290,782              | 5.382                    | 11,811,872,346               |
| 2019         | 2,767,138,445      | 45,091,327 | 489,019,147 | 432,879,486 | 1,811,838 | 3,735,940,243              | 5.478                    | 11,207,820,729               |
| 2018         | 2,600,148,908      | 43,311,223 | 472,312,895 | 383,161,971 | 1,689,709 | 3,500,624,706              | 5.696                    | 10,501,874,118               |
| 2017         | 2,358,075,537      | 42,763,984 | 530,762,607 | 368,555,013 | 1,777,475 | 3,301,934,616              | 5.876                    | 9,905,803,848                |
| 2016         | 2,185,436,099      | 38,955,966 | 491,043,108 | 338,988,936 | 1,765,274 | 3,056,189,383              | 6.139                    | 9,168,568,149                |
| 2015         | 1,985,630,566      | 36,568,253 | 467,016,839 | 303,708,701 | 1,563,869 | 2,794,488,228              | 6.544                    | 8,383,464,684                |
| 2014         | 1,957,754,323      | 34,753,265 | 403,441,227 | 257,444,471 | 1,577,034 | 2,654,970,320              | 6.720                    | 7,964,910,960                |
| 2013         | 1,959,928,339      | 35,514,430 | 756,555,021 | 253,140,854 | 1,265,212 | 3,006,403,856              | 6.348                    | 9,019,211,568                |

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

\*Represents a blended rate of Kane, McHenry, Cook and DeKalb counties.

\*\*Information not currently available

Note: The County assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value. Information is presented for latest year available.

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**Community Unit School District 300**

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN TAX LEVY YEARS

|                                               | 2022          | 2021          | 2020          | 2019           | 2018           | 2017           | 2016           | 2015           | 2014           | 2013           |
|-----------------------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>District direct rates*</b>                 |               |               |               |                |                |                |                |                |                |                |
| Educational                                   | 2.6806        | 2.7423        | 2.9105        | 2.8723         | 3.1172         | 3.1891         | 3.3139         | 3.5949         | 3.8667         | 3.4346         |
| Tort immunity                                 | 0.0530        | 0.0505        | 0.0500        | 0.0500         | 0.0485         | 0.0496         | 0.0604         | 0.0700         | 0.0657         | 0.0501         |
| Operations and maintenance                    | 0.7584        | 0.7303        | 0.5669        | 0.6700         | 0.6182         | 0.6327         | 0.6599         | 0.7000         | 0.5420         | 0.7482         |
| Special education                             | 0.8000        | 0.7693        | 0.8000        | 0.8000         | 0.7804         | 0.7987         | 0.7987         | 0.8000         | 0.8000         | 0.7981         |
| Bond and interest                             | 0.5513        | 0.6620        | 0.6938        | 0.7255         | 0.7835         | 0.8454         | 0.9000         | 0.9615         | 0.9890         | 0.9385         |
| Transportation                                | 0.2288        | 0.2199        | 0.2180        | 0.2200         | 0.2019         | 0.1811         | 0.1830         | 0.2000         | 0.2264         | 0.1605         |
| Illinois municipal retirement                 | 0.0100        | 0.0691        | 0.0700        | 0.0700         | 0.0742         | 0.0964         | 0.1111         | 0.1093         | 0.1120         | 0.1187         |
| Social Security                               | 0.0800        | 0.0808        | 0.0800        | 0.0800         | 0.0792         | 0.0964         | 0.1111         | 0.1088         | 0.1114         | 0.0984         |
| Working cash                                  | 0.0001        | 0.0001        | 0.0001        | 0.0001         | 0.0026         | 0.0027         | 0.0015         | 0.0020         | 0.0016         | 0.0014         |
| Prev. year adjustment                         | (0.0207)      | 0.0011        | (0.0071)      | (0.0100)       | (0.0092)       | (0.0160)       | (0.0011)       | (0.0027)       | 0.0052         | (0.0191)       |
| Total direct rate                             | <u>5.1415</u> | <u>5.3253</u> | <u>5.3822</u> | <u>5.4778</u>  | <u>5.6964</u>  | <u>5.8760</u>  | <u>6.1385</u>  | <u>6.5437</u>  | <u>6.7200</u>  | <u>6.3293</u>  |
| <b>Overlapping rates</b>                      |               |               |               |                |                |                |                |                |                |                |
| Kane County                                   | 0.3322        | 0.3522        | 0.3618        | 0.3739         | 0.3877         | 0.4025         | 0.4201         | 0.4479         | 0.4684         | 0.4623         |
| Kane County Forest Preserve                   | 0.1367        | 0.1435        | 0.1448        | 0.1549         | 0.1607         | 0.1658         | 0.2253         | 0.2944         | 0.3126         | 0.3039         |
| Dundee Township                               | 0.0929        | 0.0718        | 0.0719        | 0.0728         | 0.0754         | 0.0783         | 0.1973         | 0.2149         | 0.2266         | 0.2166         |
| Dundee Township Library District - Fox Valley | 0.1669        | 0.1704        | 0.1705        | 0.1737         | 0.1798         | 0.1864         | 0.1941         | 0.2095         | 0.2171         | 0.2061         |
| Dundee Township Park District                 | 0.5067        | 0.5127        | 0.4750        | 0.5178         | 0.5445         | 0.5643         | 0.5874         | 0.6332         | 0.6600         | 0.6269         |
| Dundee Township Road District                 | 0.0884        | 0.0898        | 0.0899        | 0.0917         | 0.0950         | 0.0986         | 0.1028         | 0.1112         | 0.1159         | 0.1095         |
| Village of Carpentersville                    | 1.8196        | 1.9416        | 1.9925        | 2.1124         | 2.2772         | 2.3852         | 2.6052         | 2.9299         | 2.9455         | 2.6707         |
| Village of East Dundee                        | 0.5938        | 0.6004        | 0.6065        | 0.6148         | 0.6351         | 0.6593         | 0.6072         | 0.6540         | 0.7080         | 0.6528         |
| Community College #509 - Elgin                | <u>0.4225</u> | <u>0.4514</u> | <u>0.4439</u> | <u>0.4865</u>  | <u>0.5075</u>  | <u>0.4992</u>  | <u>0.5296</u>  | <u>0.5609</u>  | <u>0.6076</u>  | <u>0.5707</u>  |
| Total direct and overlapping rate             | <u>9.3013</u> | <u>9.6591</u> | <u>9.7387</u> | <u>10.0762</u> | <u>10.5592</u> | <u>10.9156</u> | <u>11.6075</u> | <u>12.5996</u> | <u>12.9816</u> | <u>12.1489</u> |

\*Represents only Kane County. District's total direct rate is a blended rate of Kane, McHenry, Cook and DeKalb counties.

Note 1: Public Act 94-0976 effective June 30, 2006 provides that the only ceiling on a particular tax rate is the ceiling set by statute above which the rate is not permitted to be further increased by referendum or otherwise.

Note 2: A total tax rate of \$9.3013 results in a tax bill of \$930.13 per \$10,000 of equalized assessed valuation.

Source: Kane, McHenry, Cook and DeKalb County Clerks' Offices.

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**Community Unit School District 300**  
PRINCIPAL TAXPAYERS IN THE DISTRICT  
CURRENT YEAR AND NINE YEARS AGO

| Taxpayer                                         | 2022<br>EQUALIZED<br>ASSESSED<br>VALUATION | PERCENTAGE OF<br>TOTAL 2021<br>EQUALIZED<br>ASSESSED<br>VALUATION |
|--------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------|
| Northwest Logistics Park Portfolio Investors LLC | \$ 53,882,312                              | 1.18%                                                             |
| Sears D 768 B2 109A                              | 37,777,164                                 | 0.83%                                                             |
| John B. Sanfilippo & Sons, Inc.                  | 22,053,750                                 | 0.48%                                                             |
| Redwood Randall Company LP Etal                  | 20,584,994                                 | 0.45%                                                             |
| HMC Pt. Poplar Creek Center                      | 19,846,259                                 | 0.44%                                                             |
| Vac Ownere LLC & Vac II LLC                      | 18,773,551                                 | 0.41%                                                             |
| Watermark Apartments LLC                         | 14,665,200                                 | 0.32%                                                             |
| PBH Canterfield LLC                              | 14,660,640                                 | 0.32%                                                             |
| 1323 Brewster Creek LLC                          | 14,577,770                                 | 0.32%                                                             |
| Wells Fargo Bank                                 | 13,089,424                                 | 0.30%                                                             |
| Total                                            | <u>\$ 229,911,064</u>                      | <u>5.05%</u>                                                      |

| Taxpayer                       | 2013<br>EQUALIZED<br>ASSESSED<br>VALUATION | PERCENTAGE OF<br>TOTAL 2013<br>EQUALIZED<br>ASSESSED<br>VALUATION |
|--------------------------------|--------------------------------------------|-------------------------------------------------------------------|
| Sears D 768 B2 109A            | \$ 149,070,482                             | 5.46%                                                             |
| Algonquin Commons LLC          | 22,182,540                                 | 0.81%                                                             |
| Spring Hill Mall LLC           | 19,544,510                                 | 0.72%                                                             |
| Commercial Banking Building    | 17,037,410                                 | 0.62%                                                             |
| John B SanFilippo & Sons, Inc. | 16,117,689                                 | 0.59%                                                             |
| Arboretum S. Barrington        | 16,160,587                                 | 0.59%                                                             |
| Off Track Betting Facilities   | 15,711,789                                 | 0.58%                                                             |
| Transamerica Comm Fin          | 12,053,856                                 | 0.44%                                                             |
| Regency Canterfield            | 11,113,368                                 | 0.44%                                                             |
| Total                          | <u>\$ 278,992,231</u>                      | <u>10.25%</u>                                                     |

Source: Offices of the County Clerks and Assessors, Kane, McHenry and Cook Counties, Illinois.

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**Community Unit School District 300**  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN TAX LEVY YEARS

| LEVY<br>YEAR | TAXES LEVIED<br>FOR THE<br>LEVY YEAR | COLLECTED WITHIN THE<br>FISCAL YEAR OF THE LEVY |                       | COLLECTIONS IN<br>SUBSEQUENT<br>YEARS | TOTAL<br>COLLECTIONS TO DATE |                       |
|--------------|--------------------------------------|-------------------------------------------------|-----------------------|---------------------------------------|------------------------------|-----------------------|
|              |                                      | AMOUNT                                          | PERCENTAGE<br>OF LEVY |                                       | AMOUNT                       | PERCENTAGE<br>OF LEVY |
| 2022         | \$ 234,414,449                       | \$ 116,618,701                                  | 49.7%                 | \$ -                                  | \$ 116,618,701               | 49.7%                 |
| 2021         | 225,735,670                          | 118,307,594                                     | 52.4%                 | 106,563,953                           | 224,871,547                  | 99.6%                 |
| 2020         | 211,869,526                          | 107,920,599                                     | 50.9%                 | 103,577,807                           | 211,498,406                  | 99.8%                 |
| 2019         | 204,674,228                          | 89,006,195                                      | 43.5%                 | 114,970,572                           | 203,976,767                  | 99.7%                 |
| 2018         | 199,342,657                          | 89,529,849                                      | 44.9%                 | 109,153,467                           | 198,683,316                  | 99.7%                 |
| 2017         | 194,020,062                          | 96,662,246                                      | 49.8%                 | 96,975,146                            | 193,637,392                  | 99.8%                 |
| 2016         | 187,604,498                          | 92,480,800                                      | 49.3%                 | 94,341,947                            | 186,822,747                  | 99.6%                 |
| 2015         | 182,802,407                          | 91,065,933                                      | 49.8%                 | 90,854,679                            | 181,920,612                  | 99.5%                 |
| 2014         | 178,414,466                          | 88,484,602                                      | 49.6%                 | 88,811,006                            | 177,295,608                  | 99.4%                 |
| 2013         | 172,820,708                          | 86,164,843                                      | 49.9%                 | 86,185,567                            | 172,350,410                  | 99.7%                 |

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

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**Community Unit School District 300**

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

| YEAR | GENERAL<br>OBLIGATION<br>BONDS* | DEBT<br>CERTIFICATES | QUALIFIED<br>ZONE ACADEMY<br>BONDS | ISBE<br>TECHNOLOGY<br>LOANS | LEASES &<br>INSTALLMENT<br>AGREEMENTS | TOTAL         | PERCENTAGE OF OUTSTANDING<br>PERSONAL<br>INCOME | DEBT PER<br>CAPITA |
|------|---------------------------------|----------------------|------------------------------------|-----------------------------|---------------------------------------|---------------|-------------------------------------------------|--------------------|
| 2023 | \$ 70,203,764                   | \$ 25,220,000        | \$ 2,160,000                       | \$ -                        | \$ 1,905,459                          | \$ 99,489,223 | 1.82%                                           | \$ 811             |
| 2022 | 240,755,140                     | 25,595,000           | 3,430,000                          | -                           | 2,778,933                             | 272,559,073   | 5.70%                                           | 2,092              |
| 2021 | 257,935,248                     | 13,240,000           | 4,700,000                          | -                           | -                                     | 275,875,248   | 5.40%                                           | 2,067              |
| 2020 | 272,812,198                     | 13,695,000           | 5,970,000                          | -                           | -                                     | 292,477,198   | 5.76%                                           | 2,151              |
| 2019 | 289,191,488                     | 14,380,000           | 6,990,000                          | 164,313                     | 865,225                               | 311,591,026   | 6.38%                                           | 2,299              |
| 2018 | 304,820,395                     | 15,835,000           | 7,200,000                          | 488,076                     | 1,723,437                             | 330,066,908   | 7.03%                                           | 2,453              |
| 2017 | 301,119,027                     | 17,250,000           | 5,000,000                          | 913,868                     | 2,574,693                             | 326,857,588   | 7.36%                                           | 2,452              |
| 2016 | 314,609,869                     | 10,780,000           | 5,000,000                          | 322,011                     | 3,489,184                             | 334,201,064   | 7.70%                                           | 2,523              |
| 2015 | 337,324,354                     | 9,215,000            | 5,000,000                          | 531,407                     | 735,809                               | 352,806,570   | 8.47%                                           | 2,719              |
| 2014 | 349,493,022                     | 5,135,000            | 5,000,000                          | 37,708                      | 1,324,609                             | 360,990,339   | 8.32%                                           | 2,782              |

Note: See Demographic and Economic Statistics table for personal and population data.

\* Includes outstanding principal and unamortized premiums and discounts

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**Community Unit School District 300**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS

| FISCAL<br>YEAR | GENERAL<br>BONDED<br>DEBT* | LESS:<br>AMOUNTS<br>AVAILABLE<br>TO REPAY<br>PRINCIPAL | NET<br>GENERAL<br>BONDED<br>DEBT | PERCENTAGE<br>OF NET GENERAL<br>BONDED DEBT<br>TO ESTIMATED<br>ACTUAL VALUATION | NET GENERAL<br>BONDED DEBT<br>PER CAPITA |
|----------------|----------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------------|------------------------------------------|
| 2023           | \$ 97,583,764              | \$ 11,926,263                                          | \$ 85,657,501                    | 0.76%                                                                           | 699                                      |
| 2022           | 269,780,140                | 10,658,354                                             | 259,121,786                      | 2.31%                                                                           | 1,989                                    |
| 2021           | 257,935,248                | 9,766,300                                              | 248,168,948                      | 2.21%                                                                           | 1,859                                    |
| 2020           | 272,812,198                | 9,357,804                                              | 263,454,394                      | 2.35%                                                                           | 1,938                                    |
| 2019           | 289,191,488                | 9,069,317                                              | 280,122,171                      | 2.67%                                                                           | 2,066                                    |
| 2018           | 304,820,395                | 9,496,498                                              | 295,323,897                      | 2.98%                                                                           | 2,195                                    |
| 2017           | 301,119,027                | 11,142,836                                             | 289,976,191                      | 3.16%                                                                           | 2,175                                    |
| 2016           | 314,609,869                | 9,578,175                                              | 305,031,694                      | 3.64%                                                                           | 2,303                                    |
| 2015           | 337,324,354                | 13,610,069                                             | 323,714,285                      | 4.06%                                                                           | 2,495                                    |
| 2014           | 349,493,022                | 20,826,692                                             | 328,666,330                      | 3.64%                                                                           | 2,533                                    |

Note: See Demographic and Economic Statistics table for personal and population data.

\* Includes general obligation bonds, capital appreciation bonds, QZAB bonds, debt certificates and unamortized premiums.



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Community Unit School District 300  
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT  
AS OF JUNE 30, 2023

| GOVERNMENTAL JURISDICTION                  | DEBT<br>OUTSTANDING* | OVERLAPPING<br>PERCENT ** | NET DIRECT<br>AND<br>OVERLAPPING<br>DEBT |
|--------------------------------------------|----------------------|---------------------------|------------------------------------------|
| <b>Overlapping debt:</b>                   |                      |                           |                                          |
| <b>County</b>                              |                      |                           |                                          |
| Cook County                                | \$ 2,425,146,750     | 0.05%                     | \$ 1,236,825                             |
| Cook County Forest Preserve                | 69,785,000           | 0.05%                     | 35,590                                   |
| Kane County Forest Preserve District       | 104,230,000          | 18.46%                    | 19,239,816                               |
| McHenry County Conservation District       | 58,315,000           | 10.07%                    | 5,874,653                                |
| <b>School Districts</b>                    |                      |                           |                                          |
| Community College District No. 509         | 128,570,000          | 29.23%                    | 37,586,154                               |
| <b>Park Districts</b>                      |                      |                           |                                          |
| Crystal Lake                               | 1,169,965            | 0.41%                     | 4,809                                    |
| Dundee Township                            | 9,875,000            | 90.34%                    | 8,920,779                                |
| Genoa Township Park District               | -                    | 0.16%                     | -                                        |
| Hampshire                                  | -                    | 86.23%                    | -                                        |
| Hoffman Estates                            | 4,470,000            | 3.29%                     | 146,974                                  |
| Huntley                                    | -                    | 1.98%                     | -                                        |
| <b>Municipalities</b>                      |                      |                           |                                          |
| Algonquin                                  | 1,645,000            | 86.32%                    | 1,419,948                                |
| Carpentersville                            | 31,537,500           | 91.63%                    | 28,898,442                               |
| Cary                                       | -                    | 3.36%                     | -                                        |
| Crystal Lake                               | 20,465,000           | 0.03%                     | 5,935                                    |
| East Dundee                                | 7,570,000            | 99.47%                    | 7,530,106                                |
| Elgin                                      | 104,645,000          | 14.74%                    | 15,422,580                               |
| Hoffman Estates                            | 75,345,000           | 3.48%                     | 2,619,746                                |
| Huntley                                    | 8,185,000            | 5.60%                     | 458,033                                  |
| Lake in the Hills                          | 1,330,000            | 32.47%                    | 431,785                                  |
| West Dundee                                | 3,620,000            | 99.97%                    | 3,618,805                                |
| <b>Special Service Areas</b>               |                      |                           |                                          |
| South Barrington SSA #3                    | 4,535,000            | 82.10%                    | 3,723,280                                |
| <b>Library Districts</b>                   |                      |                           |                                          |
| Poplar Creek Library District              | 9,130,000            | 2.20%                     | 200,404                                  |
| Huntley                                    | 11,280,000           | 2.94%                     | 332,083                                  |
| <b>Miscellaneous</b>                       |                      |                           |                                          |
| Metropolitan Water Reclamation District ** | 1,714,095,000        | 0.05%                     | 891,329                                  |
| Total overlapping debt                     |                      |                           | <u>138,598,075</u>                       |

(Continued)

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**Community Unit School District 300**  
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT  
AS OF JUNE 30, 2023

| GOVERNMENTAL JURISDICTION          | DEBT<br>OUTSTANDING* | OVERLAPPING<br>PERCENT ** | NET DIRECT<br>AND<br>OVERLAPPING<br>DEBT |
|------------------------------------|----------------------|---------------------------|------------------------------------------|
| <b>Direct debt:</b>                |                      |                           |                                          |
| Community Unit School District 300 | \$ 99,489,223        | 100.00%                   | <u>\$ 99,489,223</u>                     |
| Total Direct and Overlapping Debt  |                      |                           | <u>\$ 238,087,298</u>                    |

Sources: Offices of the County Clerk of Kane, McHenry, Cook and DeKalb Counties  
and the finance officers of various taxing districts

\* Contains alternate revenue bonded debt, lease liabilities and premiums on bonds.

\*\* Includes IEPA Revolving Loan Funds.

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(Concluded)

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**Community Unit School District 300**  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

**Legal Debt Margin Calculation for Fiscal Year 2022**

|                                             |                         |
|---------------------------------------------|-------------------------|
| 2022 Assessed Valuation *                   | <u>\$ 4,551,805,601</u> |
| Debt Limit - 13.8% of<br>Assessed Valuation | \$ 628,149,173          |
| Total Debt Outstanding                      | \$ 314,591,945          |
| Less: Exempted Debt                         | <u>(72,616,486)</u>     |
| Net Subject to 13.8% Limit                  | <u>\$ 241,975,459</u>   |
| Total Debt Margin                           | <u>\$ 386,173,714</u>   |

|                                                                         | <b>Fiscal Year</b>    |                       |                       |                       |
|-------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                         | 2023                  | 2022                  | 2021                  | 2020                  |
| Debt Limit                                                              | \$ 628,149,173        | \$ 585,136,672        | \$ 577,673,691        | \$ 515,559,754        |
| Total Net Debt Applicable to Limit                                      | <u>241,975,459</u>    | <u>260,158,933</u>    | <u>263,331,782</u>    | <u>281,020,000</u>    |
| Legal Debt Margin                                                       | <u>\$ 386,173,714</u> | <u>\$ 324,977,739</u> | <u>\$ 314,341,909</u> | <u>\$ 234,539,754</u> |
| Total Net Debt Applicable to the Limit<br>as a Percentage of Debt Limit | 39%                   | 44%                   | 46%                   | 55%                   |

\* Includes Kane County TIF, McHenry County TIF, SEARS EDS-10071 and SEARS EDA- 10078

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| Fiscal Year           |                       |                       |                       |                      |                      |
|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| 2019                  | 2018                  | 2017                  | 2016                  | 2015                 | 2014                 |
| \$ 525,471,050        | \$ 496,167,473        | \$ 458,536,693        | \$ 426,226,193        | \$ 406,012,283       | \$ 414,883,732       |
| <u>269,656,568</u>    | <u>281,165,017</u>    | <u>293,337,649</u>    | <u>299,932,460</u>    | <u>316,189,626</u>   | <u>323,052,915</u>   |
| <u>\$ 255,814,482</u> | <u>\$ 215,002,456</u> | <u>\$ 165,199,044</u> | <u>\$ 126,293,733</u> | <u>\$ 91,830,817</u> | <u>\$ 91,830,817</u> |
| 51%                   | 57%                   | 64%                   | 70%                   | 78%                  | 78%                  |

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**Community Unit School District 300**

DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

| Year | (a)<br>District<br>Population | (b)<br>Per Capita<br>Income | (a) x (b)<br>Personal<br>Income | Unemployment<br>Rate |
|------|-------------------------------|-----------------------------|---------------------------------|----------------------|
| 2023 | 122,615                       | \$ 44,561                   | \$ 5,463,847,015                | 5.10%                |
| 2022 | 130,264                       | 36,729                      | 4,784,466,456                   | 5.80%                |
| 2021 | 133,489                       | 38,261                      | 5,107,466,680                   | 5.57%                |
| 2020 | 135,963                       | 37,371                      | 5,081,073,273                   | 11.30%               |
| 2019 | 135,560                       | 36,020                      | 4,882,871,200                   | 4.13%                |
| 2018 | 134,557                       | 34,903                      | 4,696,383,766                   | 3.83%                |
| 2017 | 133,302                       | 33,299                      | 4,438,823,298                   | 4.63%                |
| 2016 | 132,464                       | 32,785                      | 4,342,832,240                   | 5.17%                |
| 2015 | 129,769                       | 32,091                      | 4,164,416,979                   | 6.45%                |
| 2014 | 129,769                       | 33,430                      | 4,338,141,180                   | 5.43%                |

Source of information: U.S. Census Bureau, IES National Center for Educational Statistics  
Bureau of Economic Analysis: Regional Economic Accounts  
Illinois Dept. of Commerce and Economic Opportunity

The following information was based on data from: Algonquin, Carpentersville, East Dundee, Gilberts, Hampshire, Lake in the Hills, Pingree Grove, Sleepy Hollow and West Dundee.

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**Community Unit School District 300**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

| 2023                                        |               |                                   |
|---------------------------------------------|---------------|-----------------------------------|
| EMPLOYER                                    | EMPLOYEES     | PERCENTAGE OF<br>TOTAL EMPLOYMENT |
| Transform Holdco, LLC                       | 3,200         | 3.2%                              |
| Community Unit School District 300          | 2,813         | 2.8%                              |
| St. Alexius Medical Center                  | 1,900         | 1.9%                              |
| Advocate Sherman Hospital                   | 1,700         | 1.7%                              |
| Sanfilippo & Son, Inc., John B              | 1,200         | 1.2%                              |
| Ascension Saint Joseph - Elgin              | 950           | 0.9%                              |
| Peoplelink, LLC                             | 800           | 0.8%                              |
| Capsonic Automotive, Inc.                   | 600           | 0.6%                              |
| CDK Global                                  | 600           | 0.6%                              |
| OTTO Engineering, Inc.                      | 550           | 0.5%                              |
|                                             | <u>14,313</u> | <u>14.24%</u>                     |
| 2014                                        |               |                                   |
| EMPLOYER                                    | EMPLOYEES     | PERCENTAGE OF<br>TOTAL EMPLOYMENT |
| Sears Holdings Corp.                        | 6,200         | 6.2%                              |
| AT&T Services, Inc.                         | 2,500         | 2.5%                              |
| Advocate Sherman Hospital                   | 2,200         | 2.2%                              |
| St. Alexius Medical Center                  | 2,045         | 2.0%                              |
| Community Unit School District 300          | 1,913         | 1.9%                              |
| Provena St. Joseph                          | 1,330         | 1.3%                              |
| Sanfilippo & Son, Inc.                      | 1,200         | 1.2%                              |
| Agency Staffing, The                        | 800           | 0.8%                              |
| Sage Products                               | 700           | 0.7%                              |
| American NTN Bearing Mfg. Corp., Elgin Plt. | 675           | 0.7%                              |
|                                             | <u>19,563</u> | <u>19.6%</u>                      |

Source: 2023 Illinois Manufacturers Directory and 2023 Illinois Services Directory, except for District employee information which was provided by the District.

Source: Historical data provided by 2014 district financial records.

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**Community Unit School District 300**

NUMBER OF EMPLOYEES BY TYPE  
LAST TEN FISCAL YEARS

|                                 | 2022-<br>2023 | 2021-<br>2022 | 2020-<br>2021 | 2019-<br>2020 |
|---------------------------------|---------------|---------------|---------------|---------------|
| <b>Administration:</b>          |               |               |               |               |
| District Administrators         | 30            | 27            | 25            | 24            |
| Elementary Principals           | 18            | 17            | 17            | 17            |
| Secondary Principals            | 9             | 9             | 9             | 9             |
| Assistant Principals            | 50            | 42            | 42            | 41            |
| Department Heads                | 33            | 32            | 33            | 33            |
| Total administration            | <u>140</u>    | <u>127</u>    | <u>126</u>    | <u>124</u>    |
| <b>Teachers:</b>                |               |               |               |               |
| Elementary Classroom Teachers   | 484           | 462           | 461           | 466           |
| Secondary Classroom Teachers    | 600           | 595           | 589           | 590           |
| Support Staff                   | 393           | 391           | 336           | 301           |
| Special Ed Classroom Teachers   | 233           | 231           | 222           | 226           |
| Long Term Certified Substitutes | 46            | 47            | 53            | 34            |
| Total teachers                  | <u>1,756</u>  | <u>1,726</u>  | <u>1,661</u>  | <u>1,617</u>  |
| <b>Other supporting staff:</b>  |               |               |               |               |
| Administrators*                 | 12            | 12            | 11            | 11            |
| Support Staff - Non Union       | 193           | 167           | 163           | 158           |
| Secretaries                     | 99            | 98            | 93            | 91            |
| Custodians                      | 173           | 170           | 171           | 169           |
| Aides                           | 414           | 421           | 376           | 379           |
| Hourly                          | 26            | 29            | 47            | 47            |
| Total support staff             | <u>917</u>    | <u>897</u>    | <u>861</u>    | <u>855</u>    |
| Total staff                     | <u>2,813</u>  | <u>2,750</u>  | <u>2,648</u>  | <u>2,596</u>  |

Source of Information: District Personnel Records

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| 2018 -<br>2019 | 2017 -<br>2018 | 2016 -<br>2017 | 2015 -<br>2016 | 2014 -<br>2015 | 2013 -<br>2014 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 22             | 24             | 24             | 20             | 17             | 17             |
| 17             | 17             | 17             | 16             | 15             | 16             |
| 9              | 9              | 9              | 10             | 10             | 10             |
| 39             | 39             | 39             | 36             | 29             | 28             |
| 33             | 30             | 28             | 22             | 32             | 33             |
| <u>120</u>     | <u>119</u>     | <u>117</u>     | <u>104</u>     | <u>103</u>     | <u>104</u>     |
| 469            | 474            | 467            | 446            | 422            | 407            |
| 590            | 579            | 580            | 561            | 547            | 540            |
| 294            | 264            | 246            | 192            | 168            | 181            |
| 225            | 220            | 218            | 215            | 214            | 222            |
| 34             | -              | -              | -              | -              | -              |
| <u>1,612</u>   | <u>1,537</u>   | <u>1,511</u>   | <u>1,414</u>   | <u>1,351</u>   | <u>1,350</u>   |
| 11             | 10             | 10             | 8              | 8              | 8              |
| 160            | 155            | 154            | 154            | 150            | 128            |
| 91             | 90             | 90             | 90             | 88             | 112            |
| 166            | 165            | 163            | 156            | 151            | 153            |
| 389            | 393            | 387            | 378            | 362            | 354            |
| 47             | 44             | 50             | 35             | 38             | 37             |
| <u>864</u>     | <u>857</u>     | <u>854</u>     | <u>821</u>     | <u>797</u>     | <u>792</u>     |
| <u>2,596</u>   | <u>2,513</u>   | <u>2,482</u>   | <u>2,339</u>   | <u>2,251</u>   | <u>2,246</u>   |



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**Community Unit School District 300**  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS

| FISCAL<br>YEAR | ENROLLMENT | OPERATING<br>EXPENDITURES* | COST<br>PER<br>PUPIL | PERCENTAGE<br>CHANGE | EXPENSES       | COST<br>PER<br>PUPIL | PERCENTAGE<br>CHANGE | TEACHING<br>STAFF | PUPIL -<br>TEACHER<br>RATIO |
|----------------|------------|----------------------------|----------------------|----------------------|----------------|----------------------|----------------------|-------------------|-----------------------------|
| 2023           | 19,767     | \$ 382,215,597             | \$ 19,336            | 3.64%                | \$ 397,627,323 | \$ 20,116            | 9.17%                | 1,756             | 11.3                        |
| 2022           | 19,539     | 364,541,150                | 18,657               | 10.24%               | 360,023,605    | 18,426               | -9.66%               | 1,726             | 11.3                        |
| 2021           | 19,376     | 327,914,285                | 16,924               | 7.73%                | 395,194,345    | 20,396               | 5.48%                | 1,661             | 11.7                        |
| 2020           | 20,023     | 314,560,049                | 15,710               | 3.99%                | 387,158,984    | 19,336               | 7.22%                | 1,617             | 12.4                        |
| 2019           | 20,212     | 305,344,608                | 15,107               | -5.81%               | 364,495,990    | 18,034               | 1.59%                | 1,612             | 12.5                        |
| 2018           | 20,102     | 322,409,489                | 16,039               | 7.30%                | 356,851,989    | 17,752               | 10.91%               | 1,537             | 13.1                        |
| 2017           | 20,031     | 313,768,399                | 14,948               | 11.41%               | 335,972,165    | 16,006               | 8.21%                | 1,511             | 13.9                        |
| 2016           | 19,963     | 281,294,888                | 13,417               | 13.76%               | 310,122,118    | 14,792               | 7.63%                | 1,414             | 14.8                        |
| 2015           | 19,827     | 245,895,441                | 11,794               | 2.92%                | 286,565,817    | 13,744               | 7.77%                | 1,351             | 15.4                        |
| 2014           | 19,953     | 239,003,181                | 11,459               | 8.04%                | 265,997,430    | 12,753               | 8.49%                | 1,350             | 15.5                        |

Source: District records

\*Represents expenditures within the operating funds: General, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds.

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**Community Unit School District 300**  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS

|                               | 2023    | 2022    | 2021    | 2020    | 2019    | 2018    | 2017    | 2016    | 2015    | 2014    |
|-------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Dundee-Crown High School      |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 317,139 | 317,139 | 317,139 | 317,139 | 317,139 | 317,139 | 318,054 | 318,054 | 318,054 | 318,054 |
| Capacity (Students)           | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   |
| Enrollment                    | 2,553   | 2,536   | 2,544   | 2,637   | 2,611   | 2,474   | 2,528   | 2,460   | 2,467   | 2,535   |
| Jacobs High School            |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 318,175 | 318,175 | 318,175 | 318,175 | 318,175 | 318,175 | 316,452 | 316,452 | 316,452 | 316,452 |
| Capacity (Students)           | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   |
| Enrollment                    | 2,115   | 2,030   | 2,082   | 2,040   | 2,086   | 2,163   | 2,123   | 2,191   | 2,187   | 2,213   |
| Hampshire High School         |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 378,584 | 378,584 | 378,584 | 378,584 | 378,584 | 378,584 | 392,000 | 392,000 | 392,000 | 392,000 |
| Capacity (Students)           | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   |
| Enrollment                    | 1,909   | 1,888   | 1,854   | 1,757   | 1,737   | 1,621   | 1,592   | 1,491   | 1,376   | 1,270   |
| Hampshire Middle School       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 | 121,600 |
| Capacity (Students)           | 1,148   | 1,148   | 1,148   | 1,148   | 1,148   | 1,148   | 1,176   | 1,176   | 1,176   | 1,176   |
| Enrollment                    | 779     | 739     | 721     | 819     | 1,038   | 1,031   | 957     | 928     | 880     | 850     |
| Algonquin Middle School       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 78,408  | 78,408  | 78,408  | 78,408  | 78,408  | 78,408  | 78,652  | 78,652  | 78,652  | 78,652  |
| Capacity (Students)           | 672     | 672     | 672     | 672     | 672     | 672     | 756     | 756     | 756     | 756     |
| Enrollment                    | 430     | 442     | 451     | 477     | 459     | 455     | 471     | 501     | 488     | 473     |
| Carpentersville Middle School |         |         |         |         |         |         |         |         |         |         |
| Square Feet                   | 154,943 | 154,943 | 154,943 | 154,943 | 154,943 | 154,943 | 106,953 | 106,953 | 106,953 | 106,953 |
| Capacity (Students)           | 1,540   | 1,540   | 1,540   | 1,540   | 1,540   | 1,540   | 1,702   | 1,372   | 1,372   | 1,372   |
| Enrollment                    | 1,144   | 1,196   | 1,274   | 1,233   | 1,251   | 1,287   | 1,257   | 823     | 842     | 786     |

(Continued)

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**Community Unit School District 300**  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS

|                             | 2023    | 2022    | 2021    | 2020    | 2019    | 2018    | 2017    | 2016    | 2015    | 2014    |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Dundee Middle School        |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 126,019 | 126,019 | 126,019 | 126,019 | 126,019 | 126,019 | 125,092 | 125,092 | 125,092 | 125,092 |
| Capacity (Students)         | 1,372   | 1,372   | 1,372   | 1,372   | 1,372   | 1,372   | 1,148   | 1,148   | 1,148   | 1,148   |
| Enrollment                  | 1,136   | 1,147   | 1,148   | 1,116   | 873     | 878     | 873     | 899     | 933     | 982     |
| Lakewood School             |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  | 74,620  |
| Capacity (Students)         | 910     | 910     | 910     | 910     | 910     | 910     | 980     | 980     | 980     | 980     |
| Enrollment                  | 726     | 762     | 779     | 694     | 634     | 601     | 583     | 866     | 798     | 822     |
| Westfield Community School  |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 199,405 | 199,405 | 199,405 | 199,405 | 199,405 | 199,405 | 203,094 | 203,094 | 203,094 | 203,094 |
| Capacity (Students)         | 1,772   | 1,772   | 1,772   | 1,772   | 1,772   | 1,772   | 1,764   | 1,764   | 1,764   | 1,764   |
| Enrollment                  | 1,328   | 1,292   | 1,324   | 1,345   | 1,376   | 1,279   | 1,338   | 1,326   | 1,382   | 1,393   |
| Algonquin Lakes Elementary  |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  | 65,113  |
| Capacity (Students)         | 676     | 676     | 676     | 676     | 676     | 676     | 756     | 756     | 756     | 756     |
| Enrollment                  | 397     | 381     | 371     | 407     | 424     | 456     | 509     | 543     | 537     | 583     |
| Big Timber Elementary       |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 100,625 | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Capacity                    | 1,288   | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Enrollment                  | 383     | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Dundee Highlands Elementary |         |         |         |         |         |         |         |         |         |         |
| Square Feet                 | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  | 40,900  |
| Capacity (Students)         | 520     | 520     | 520     | 520     | 520     | 520     | 560     | 560     | 560     | 560     |
| Enrollment                  | 360     | 350     | 312     | 346     | 349     | 348     | 355     | 370     | 373     | 389     |

(Continued)

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**Community Unit School District 300**  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS

|                              | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | 2014   |
|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Eastview Elementary          |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 | 62,018 |
| Capacity (Students)          | 676    | 676    | 676    | 676    | 676    | 676    | 728    | 728    | 728    | 728    |
| Enrollment                   | 417    | 402    | 418    | 431    | 462    | 485    | 459    | 468    | 465    | 443    |
| Gilberts Elementary          |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 74,573 | 74,573 | 74,573 | 74,573 | 74,573 | 74,573 | 68,134 | 68,134 | 68,134 | 68,134 |
| Capacity (Students)          | 988    | 988    | 988    | 988    | 988    | 988    | 750    | 750    | 750    | 750    |
| Enrollment                   | 707    | 706    | 710    | 761    | 773    | 788    | 717    | 714    | 702    | 699    |
| Golfview Elementary          |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 52,962 | 52,962 | 52,962 | 52,962 | 52,962 | 52,962 | 52,455 | 52,455 | 52,455 | 52,455 |
| Capacity (Students)          | 780    | 780    | 780    | 780    | 780    | 780    | 672    | 672    | 672    | 672    |
| Enrollment                   | 399    | 392    | 422    | 542    | 552    | 591    | 668    | 669    | 750    | 695    |
| Hampshire Elementary         |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 | 43,937 |
| Capacity (Students)          | 624    | 624    | 624    | 624    | 624    | 624    | 672    | 672    | 672    | 672    |
| Enrollment                   | 416    | 456    | 410    | 466    | 434    | 404    | 457    | 351    | 349    | 354    |
| Lake in the Hills Elementary |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 |
| Capacity (Students)          | 676    | 676    | 676    | 676    | 676    | 676    | 728    | 728    | 728    | 728    |
| Enrollment                   | 462    | 461    | 459    | 482    | 554    | 533    | 521    | 499    | 499    | 524    |
| Liberty Elementary           |        |        |        |        |        |        |        |        |        |        |
| Square Feet                  | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 | 79,810 |
| Capacity (Students)          | 884    | 884    | 884    | 884    | 884    | 884    | 980    | 980    | 980    | 980    |
| Enrollment                   | 746    | 744    | 707    | 767    | 756    | 775    | 767    | 780    | 785    | 803    |

(Continued)

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**Community Unit School District 300**  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS

|                            | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | 2014   |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Lincoln Prairie Elementary |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 | 62,634 |
| Capacity (Students)        | 676    | 676    | 676    | 676    | 676    | 676    | 728    | 728    | 728    | 728    |
| Enrollment                 | 457    | 459    | 423    | 475    | 431    | 456    | 455    | 480    | 496    | 484    |
| Meadowdale Elementary      |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 | 40,927 |
| Capacity (Students)        | 598    | 598    | 598    | 598    | 598    | 598    | 644    | 644    | 644    | 644    |
| Enrollment                 | 418    | 415    | 381    | 423    | 401    | 410    | 399    | 441    | 494    | 457    |
| Neubert Elementary         |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 | 62,010 |
| Capacity (Students)        | 832    | 832    | 832    | 832    | 832    | 832    | 896    | 896    | 896    | 896    |
| Enrollment                 | 472    | 462    | 441    | 488    | 450    | 438    | 430    | 424    | 392    | 408    |
| Parkview Elementary        |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 46,734 | 46,734 | 46,734 | 46,734 | 46,734 | 46,734 | 46,800 | 46,800 | 46,800 | 46,800 |
| Capacity (Students)        | 650    | 650    | 650    | 650    | 650    | 650    | 532    | 532    | 532    | 532    |
| Enrollment                 | 393    | 368    | 327    | 416    | 427    | 465    | 497    | 521    | 553    | 521    |
| Perry Elementary           |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 | 76,262 |
| Capacity (Students)        | 936    | 936    | 936    | 936    | 936    | 936    | 980    | 980    | 980    | 980    |
| Enrollment                 | 246    | 311    | 322    | 374    | 575    | 600    | 550    | 621    | 636    | 677    |
| Sleepy Hollow Elementary   |        |        |        |        |        |        |        |        |        |        |
| Square Feet                | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 |
| Capacity (Students)        | 598    | 598    | 598    | 598    | 598    | 598    | 644    | 644    | 644    | 644    |
| Enrollment                 | 377    | 373    | 343    | 308    | 319    | 350    | 374    | 404    | 439    | 465    |

(Continued)

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**Community Unit School District 300**  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS

|                                 | 2023      | 2022      | 2021      | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Wright Elementary               |           |           |           |           |           |           |           |           |           |           |
| Square Feet                     | 84,325    | 84,325    | 84,325    | 84,325    | 84,325    | 84,325    | 74,445    | 74,445    | 74,445    | 74,445    |
| Capacity (Students)             | 988       | 988       | 988       | 988       | 988       | 988       | 750       | 750       | 750       | 750       |
| Enrollment                      | 591       | 887       | 819       | 810       | 787       | 768       | 743       | 722       | 642       | 559       |
| deLacey Family Education Center |           |           |           |           |           |           |           |           |           |           |
| Square Feet                     | 52,570    | 52,570    | 52,570    | 47,125    | 47,125    | 47,125    | 38,644    | 38,644    | 38,644    | 38,644    |
| Capacity (Students)             | 908       | 908       | 908       | 800       | 800       | 800       | 780       | 780       | 780       | 780       |
| Enrollment                      | 358       | 279       | 271       | 323       | 383       | 363       | 364       | 447       | 334       | 352       |
| Oak Ridge School                |           |           |           |           |           |           |           |           |           |           |
| Square Feet                     | 14,840    | 14,840    | 14,840    | 14,840    | 14,840    | 14,840    | 14,000    | 14,000    | 14,000    | 9,350     |
| Capacity (Students)             | 100       | 100       | 100       | 100       | 100       | 100       | 130       | 130       | 130       | 72        |
| Enrollment                      | 48        | 61        | 63        | 86        | 70        | 83        | 44        | 24        | 28        | 38        |
| TOTALS                          |           |           |           |           |           |           |           |           |           |           |
| Square Feet                     | 2,825,330 | 2,724,705 | 2,724,705 | 2,719,260 | 2,719,260 | 2,719,260 | 2,660,803 | 2,660,803 | 2,656,153 | 2,656,153 |
| Capacity (Students)             | 28,312    | 27,024    | 27,024    | 26,916    | 26,916    | 26,916    | 26,956    | 26,626    | 26,568    | 26,568    |
| Enrollment                      | 19,767    | 19,539    | 19,376    | 20,023    | 20,212    | 20,102    | 20,031    | 19,963    | 19,827    | 19,953    |

Source: District records.

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

**Illinois School District/Joint Agreement  
Annual Financial Report \***  
**June 30, 2023**

Due to ROE on **Monday, October 16, 2023**  
Due to ISBE on **Wednesday, November 15, 2023**  
SD/JA23

☒ School District  
☐ Joint Agreement

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------|--|
| <p style="text-align: center;"><b><u>School District/Joint Agreement Information</u></b><br/><i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number:<br/><b>31045300026</b></p> <p>County Name:<br/><b>Kane</b></p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):<br/><b>CUSD 300</b></p> <p>Address:<br/><b>2550 Harnish Drive</b></p> <p>City:<br/><b>Algonquin</b></p> <p>Email Address:<br/><a href="mailto:jennifer.porter@d300.org">jennifer.porter@d300.org</a></p> <p>Zip Code:<br/><b>60102</b></p>                                           | <p style="text-align: center;"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH<br/><input checked="" type="checkbox"/> ACCRUAL</p> <p style="text-align: center;"><b><u>Filing Status:</u></b></p> <p><a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a><br/><a href="#">Annual Financial Report (AFR) Instructions</a></p> <p style="text-align: center; color: red; font-weight: bold;">0</p> | <p style="text-align: center;"><b><u>Certified Public Accountant Information</u></b></p> <p>Name of Auditing Firm:<br/><b>Miller, Cooper &amp; Co., Ltd.</b></p> <p>Name of Audit Manager:<br/><b>Betsy Allen</b></p> <p>Address:<br/><b>1751 Lake Cook Road</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 33%;">City:<br/><b>Deerfield</b></td><td style="width: 33%;">State:<br/><b>IL</b></td><td style="width: 33%;">Zip Code:<br/><b>60015</b></td></tr><tr><td>Phone Number:<br/><b>847-205-5000</b></td><td colspan="2">Fax Number:<br/><b>847-205-1400</b></td></tr><tr><td><a href="#">IL License Number (9 digit):</a><br/><b>065-046525</b></td><td colspan="2">Expiration Date:<br/><b>09/30/2024</b></td></tr></table> <p>Email Address:<br/><a href="mailto:ballen@millercooper.com">ballen@millercooper.com</a></p> | City:<br><b>Deerfield</b>                                                                                                                                                                                                                                            | State:<br><b>IL</b> | Zip Code:<br><b>60015</b>           | Phone Number:<br><b>847-205-5000</b>                                                                                                                                                                                                                                                | Fax Number:<br><b>847-205-1400</b>                                                                                                                                                                                                                                                                                |                                                                                                   | <a href="#">IL License Number (9 digit):</a><br><b>065-046525</b> | Expiration Date:<br><b>09/30/2024</b> |  |
| City:<br><b>Deerfield</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | State:<br><b>IL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Zip Code:<br><b>60015</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| Phone Number:<br><b>847-205-5000</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Fax Number:<br><b>847-205-1400</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| <a href="#">IL License Number (9 digit):</a><br><b>065-046525</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Expiration Date:<br><b>09/30/2024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| <p style="text-align: center;"><b><u>Annual Financial Report</u></b></p> <p>Type of Auditor's Report Issued:</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 33%; text-align: center;"><input type="checkbox"/> Qualified</td><td style="width: 33%; text-align: center;"><input checked="" type="checkbox"/> Unqualified</td></tr><tr><td style="text-align: center;"><input type="checkbox"/> Adverse</td><td></td></tr><tr><td style="text-align: center;"><input type="checkbox"/> Disclaimer</td><td></td></tr></table> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> | <input type="checkbox"/> Qualified                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> Unqualified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> Adverse                                                                                                                                                                                                                                     |                     | <input type="checkbox"/> Disclaimer |                                                                                                                                                                                                                                                                                     | <p style="text-align: center;"><b>Annual Financial Report Questions 217-785-8779 or <a href="mailto:finance1@isbe.net">finance1@isbe.net</a></b></p> <p style="text-align: center; background-color: #cccccc;"><b>Single Audit Questions 217-782-5630 or <a href="mailto:GATA@isbe.net">GATA@isbe.net</a></b></p> | <p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> |                                                                   |                                       |  |
| <input type="checkbox"/> Qualified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> Unqualified                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| <input type="checkbox"/> Adverse                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| <input type="checkbox"/> Disclaimer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| <p>District Superintendent/Administrator Name (Type or Print):<br/><b>Susan Harkin</b></p> <p>Email Address:<br/><a href="mailto:Susan.Harkin@d300.org">Susan.Harkin@d300.org</a></p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Telephone:<br/><b>(847) 551-8308</b></td><td style="width: 50%;">Fax Number:</td></tr></table> <p>Signature &amp; Date:</p>                                                                                                                                                                                                                                            | Telephone:<br><b>(847) 551-8308</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Fax Number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Telephone:</td><td style="width: 50%;">Fax Number:</td></tr></table> <p>Signature &amp; Date:</p> | Telephone:          | Fax Number:                         | <p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Telephone:</td><td style="width: 50%;">Fax Number:</td></tr></table> <p>Signature &amp; Date:</p> | Telephone:                                                                                                                                                                                                                                                                                                        | Fax Number:                                                                                       |                                                                   |                                       |  |
| Telephone:<br><b>(847) 551-8308</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Fax Number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| Telephone:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Fax Number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |
| Telephone:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Fax Number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      |                     |                                     |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                   |                                       |  |

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

**ISBE Form SD50-35/JA50-60 (05/23-version1)**

31-045-3000-26\_AFR22 CUSD 300

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

# Preliminary Draft

## For Review and Discussion Purposes Only

### Subject to Change

#### TABLE OF CONTENTS

|                                                                                                                                                  | TAB Name                          | AFR Page No.               |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|
| <b>Auditor's Questionnaire</b> .....                                                                                                             | Aud Quest                         | <a href="#">2</a>          |
| <b>Comments Applicable to the Auditor's Questionnaire</b> .....                                                                                  | Aud Quest                         | <a href="#">2</a>          |
| <b>Financial Profile Information</b> .....                                                                                                       | FP Info                           | <a href="#">3</a>          |
| <b>Estimated Financial Profile Summary</b> .....                                                                                                 | Financial Profile                 | <a href="#">4</a>          |
| <b>Basic Financial Statements</b>                                                                                                                |                                   |                            |
| Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....                                                   | Assets-Liab                       | <a href="#">5 - 6</a>      |
| Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)..... | Acct Summary                      | <a href="#">7-9</a>        |
| Statements of Revenues Received/Revenues (All Funds).....                                                                                        | Revenues                          | <a href="#">10-15</a>      |
| Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....                                                              | Expenditures                      | <a href="#">16-24</a>      |
| <b>Supplementary Schedules</b>                                                                                                                   |                                   |                            |
| Schedule of Ad Valorem Tax Receipts.....                                                                                                         | Tax Sched                         | <a href="#">25</a>         |
| Schedule of Short-Term Debt/Long-Term Debt .....                                                                                                 | Short-Term Long-Term Debt         | <a href="#">26</a>         |
| Schedule of Restricted Local Tax Levies and Selected Revenue Sources/<br>Schedule of Tort Immunity Expenditures.....                             | Rest Tax Levies-Tort Im           | <a href="#">27</a>         |
| CARES CRRSA ARP Schedule.....                                                                                                                    | CARES CRRSA ARP                   | <a href="#">28-35</a>      |
| <b>Statistical Section</b>                                                                                                                       |                                   |                            |
| Schedule of Capital Outlay and Depreciation.....                                                                                                 | Cap Outlay Deprec                 | <a href="#">36</a>         |
| Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....                                                        | PCTC-OEPP                         | <a href="#">37-39</a>      |
| Indirect Cost Rate - Contracts paid in Current Year.....                                                                                         | Contracts Paid in CY              | <a href="#">40</a>         |
| Indirect Cost Rate - Computation.....                                                                                                            | ICR Computation                   | <a href="#">41</a>         |
| <b>Report on Shared Services or Outsourcing</b> .....                                                                                            | Shared Outsourced Serv.           | <a href="#">42</a>         |
| <b>Administrative Cost Worksheet</b> .....                                                                                                       | AC                                | <a href="#">43</a>         |
| <b>Itemization Schedule</b> .....                                                                                                                | ITEMIZATION                       | <a href="#">44</a>         |
| <b>Reference Page</b> .....                                                                                                                      | REF                               | <a href="#">45</a>         |
| <b>Notes, Opinion Letters, etc</b> .....                                                                                                         | Opinion-Notes                     | <a href="#">46</a>         |
| <b>Deficit Reduction Calculation</b> .....                                                                                                       | Deficit AFR Sum Calc              | <a href="#">47</a>         |
| <b>Audit Checklist/Balancing Schedule</b> .....                                                                                                  | AUDITCHECK                        | <a href="#">Auditcheck</a> |
| <b>Single Audit and GATA Information</b> .....                                                                                                   | Single Audit and GATA Information | ---                        |

#### INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures. **Note: CD/Disk no longer accepted.**  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.



Printed: 11/30/2023 Community Unit SD 300 23 AFR STATE ss.xlsx

Preliminary Draft  
For Review and Discussion Purposes Only

**PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS**

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date: 12/31/2023

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

| Account Name                                                  | 3100    | 3120 | 3500      | 3510      | 3950 | Total       |
|---------------------------------------------------------------|---------|------|-----------|-----------|------|-------------|
| <b>Deferred Revenues (490)</b>                                |         |      |           |           |      |             |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) | -       | -    | -         | -         | -    | \$-         |
|                                                               |         |      |           |           |      |             |
| <b>Direct Receipts/Revenue</b>                                |         |      |           |           |      |             |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) | 960,539 | -    | 1,113,876 | 1,328,862 | -    | \$3,403,277 |
|                                                               |         |      |           |           |      |             |
| <b>Total</b>                                                  |         |      |           |           |      | \$3,403,277 |

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Miller, Cooper & Co., Ltd.**

*Name of Audit Firm (print)*

*The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.*

*Signature*

*mm/dd/yyyy*

*Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature*

Subject to Change

|    | A                                                                                                                                                                        | B                                                                               | C                          | D | E                                   | F           | G              | H | I                    | J | K | L | M | N |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------|---|-------------------------------------|-------------|----------------|---|----------------------|---|---|---|---|---|
| 1  | <b>FINANCIAL PROFILE INFORMATION</b>                                                                                                                                     |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 2  |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 3  | <i>Required to be completed for school districts only.</i>                                                                                                               |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 4  |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 5  | <b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 6  |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 7  | <b>Tax Year 2022</b>                                                                                                                                                     |                                                                                 |                            |   | Equalized Assessed Valuation (EAV): |             |                |   | 4,551,805,601        |   |   |   |   |   |
| 8  |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 9  | Educational                                                                                                                                                              |                                                                                 | Operations & Maintenance   |   | Transportation                      |             | Combined Total |   | Working Cash         |   |   |   |   |   |
| 10 | Rate(s): 0.027786                                                                                                                                                        |                                                                                 | + 0.007084                 |   | + 0.002351                          |             | = 0.037220     |   | 0.000001             |   |   |   |   |   |
| 11 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 12 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 13 | <b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>      |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 14 | <b>B. Results of Operations *</b>                                                                                                                                        |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 15 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 16 | Receipts/Revenues                                                                                                                                                        |                                                                                 | Disbursements/Expenditures |   | Excess/ (Deficiency)                |             | Fund Balance   |   |                      |   |   |   |   |   |
| 17 | 312,662,974                                                                                                                                                              |                                                                                 | 298,022,807                |   | 14,640,167                          |             | 112,237,289    |   |                      |   |   |   |   |   |
| 18 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 19 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 20 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 21 | <b>C. Short-Term Debt **</b>                                                                                                                                             |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 22 | CPPRT Notes                                                                                                                                                              |                                                                                 | TAWs                       |   | TANs                                |             | TO/EMP. Orders |   | EBF/GSA Certificates |   |   |   |   |   |
| 23 | 0                                                                                                                                                                        |                                                                                 | + 0                        |   | + 0                                 |             | + 0            |   | + 0                  |   |   |   |   |   |
| 24 | Other                                                                                                                                                                    |                                                                                 | Total                      |   |                                     |             |                |   |                      |   |   |   |   |   |
| 25 | 0                                                                                                                                                                        |                                                                                 | = 0                        |   |                                     |             |                |   |                      |   |   |   |   |   |
| 26 | ** The numbers shown are the sum of entries on page 26.                                                                                                                  |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 27 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 28 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 29 | <b>D. Long-Term Debt</b>                                                                                                                                                 |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 30 | Check the applicable box for long-term debt allowance by type of district.                                                                                               |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 31 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 32 | <input type="checkbox"/>                                                                                                                                                 | a. 6.9% for elementary and high school districts,                               |                            |   |                                     | 628,149,173 |                |   |                      |   |   |   |   |   |
| 33 | <input checked="" type="checkbox"/>                                                                                                                                      | b. 13.8% for unit districts.                                                    |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 34 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 35 | Long-Term Debt Outstanding:                                                                                                                                              |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 36 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 37 | c. Long-Term Debt (Principal only)                                                                                                                                       |                                                                                 |                            |   | Acct                                |             |                |   |                      |   |   |   |   |   |
| 38 | Outstanding:.....                                                                                                                                                        |                                                                                 |                            |   | 511                                 |             | 241,975,459    |   |                      |   |   |   |   |   |
| 39 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 40 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 41 | <b>E. Material Impact on Financial Position</b>                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 42 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.                      |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 43 | Attach sheets as needed explaining each item checked.                                                                                                                    |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 44 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 45 | <input type="checkbox"/>                                                                                                                                                 | Pending Litigation                                                              |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 46 | <input type="checkbox"/>                                                                                                                                                 | Material Decrease in EAV                                                        |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 47 | <input type="checkbox"/>                                                                                                                                                 | Material Increase/Decrease in Enrollment                                        |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 48 | <input type="checkbox"/>                                                                                                                                                 | Adverse Arbitration Ruling                                                      |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 49 | <input type="checkbox"/>                                                                                                                                                 | Passage of Referendum                                                           |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 50 | <input type="checkbox"/>                                                                                                                                                 | Taxes Filed Under Protest                                                       |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 51 | <input type="checkbox"/>                                                                                                                                                 | Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 52 | <input type="checkbox"/>                                                                                                                                                 | Other Ongoing Concerns (Describe & Itemize)                                     |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 53 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 54 | <b>Comments:</b>                                                                                                                                                         |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 55 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 56 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 57 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 58 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 59 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 60 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 61 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 62 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 63 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 64 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |
| 65 |                                                                                                                                                                          |                                                                                 |                            |   |                                     |             |                |   |                      |   |   |   |   |   |

|    | A | B | C | D | E | F | G | H | I | K | L | M | N | O | P | Q | R |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 42 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

### ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

**District Name:** CUSD 300  
**District Code:** 31045300026  
**County Name:** Kane

#### 1. Fund Balance to Revenue Ratio:

|                                                                     |                                              |                |              |               |          |
|---------------------------------------------------------------------|----------------------------------------------|----------------|--------------|---------------|----------|
| Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)           | Funds 10, 20, 40, 70 + (50 & 80 if negative) | <b>Total</b>   | <b>Ratio</b> | <b>Score</b>  | <b>4</b> |
|                                                                     |                                              | 112,237,289.00 | 0.359        | <b>Weight</b> | 0.35     |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)             | Funds 10, 20, 40, & 70,                      | 312,662,974.00 |              | <b>Value</b>  | 1.40     |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20                          | 0.00           |              |               |          |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)                    |                                              |                |              |               |          |

#### 2. Expenditures to Revenue Ratio:

|                                                                     |                        |                |              |                   |          |
|---------------------------------------------------------------------|------------------------|----------------|--------------|-------------------|----------|
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)      | Funds 10, 20 & 40      | <b>Total</b>   | <b>Ratio</b> | <b>Score</b>      | <b>4</b> |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)            | Funds 10, 20, 40 & 70, | 298,022,807.00 | 0.953        | <b>Adjustment</b> | 0        |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20    | 312,662,974.00 |              | <b>Weight</b>     | 0.35     |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)                    |                        | 0.00           |              |                   |          |
| Possible Adjustment:                                                |                        |                | 0            | <b>Value</b>      | 1.40     |

#### 3. Days Cash on Hand:

|                                                                             |                                 |                |             |               |          |
|-----------------------------------------------------------------------------|---------------------------------|----------------|-------------|---------------|----------|
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70            | <b>Total</b>   | <b>Days</b> | <b>Score</b>  | <b>3</b> |
|                                                                             |                                 | 133,485,533.00 | 161.24      | <b>Weight</b> | 0.10     |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)             | Funds 10, 20, 40 divided by 360 | 827,841.13     |             | <b>Value</b>  | 0.30     |

#### 4. Percent of Short-Term Borrowing Maximum Remaining:

|                                                           |                                         |                |                |               |          |
|-----------------------------------------------------------|-----------------------------------------|----------------|----------------|---------------|----------|
| Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) | Funds 10, 20 & 40                       | <b>Total</b>   | <b>Percent</b> | <b>Score</b>  | <b>4</b> |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)      | (.85 x EAV) x Sum of Combined Tax Rates | 0.00           | 100.00         | <b>Weight</b> | 0.10     |
|                                                           |                                         | 144,005,473.80 |                | <b>Value</b>  | 0.40     |

#### 5. Percent of Long-Term Debt Margin Remaining:

|                                             |  |                |                |               |          |
|---------------------------------------------|--|----------------|----------------|---------------|----------|
| Long-Term Debt Outstanding (P3, Cell H38)   |  | <b>Total</b>   | <b>Percent</b> | <b>Score</b>  | <b>3</b> |
| Total Long-Term Debt Allowed (P3, Cell H32) |  | 241,975,459.00 | 61.47          | <b>Weight</b> | 0.10     |
|                                             |  | 628,149,172.94 |                | <b>Value</b>  | 0.30     |

**Total Profile Score: 3.80 \***

**Estimated 2024 Financial Profile Designation: RECOGNITION**

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

For Review and Discussion Purposes Only  
 BASIC FINANCIAL STATEMENTS  
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
 STATEMENT OF POSITION AS OF JUNE 30, 2023

Not to be Reproduced

|    | A                                                                                     | B          | C           | D                           | E             | F              | G                                          | H                | I            | J         | K                           |
|----|---------------------------------------------------------------------------------------|------------|-------------|-----------------------------|---------------|----------------|--------------------------------------------|------------------|--------------|-----------|-----------------------------|
| 1  |                                                                                       |            | (10)        | (20)                        | (30)          | (40)           | (50)                                       | (60)             | (70)         | (80)      | (90)                        |
| 2  | ASSETS<br>(Enter Whole Dollars)                                                       | Acct.<br># | Educational | Operations &<br>Maintenance | Debt Services | Transportation | Municipal<br>Retirement/Social<br>Security | Capital Projects | Working Cash | Tort      | Fire Prevention &<br>Safety |
| 3  | <b>CURRENT ASSETS (100)</b>                                                           |            |             |                             |               |                |                                            |                  |              |           |                             |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>                                          |            | 82,030,855  | 4,815,598                   | 11,715,057    | 6,793,198      | 5,432,003                                  | 48,372,765       | 39,845,882   | 947,575   | 0                           |
| 5  | Investments                                                                           | 120        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 6  | Taxes Receivable                                                                      | 130        | 78,541,951  | 17,168,353                  | 12,427,273    | 5,166,591      | 2,024,773                                  | 894,101          | 2,363        | 1,195,630 | 0                           |
| 7  | Interfund Receivables                                                                 | 140        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 8  | Intergovernmental Accounts Receivable                                                 | 150        | 6,216,282   | 0                           | 0             | 2,442,738      | 0                                          | 3,255,443        | 0            | 0         | 0                           |
| 9  | Other Receivables                                                                     | 160        | 172,182     | 9,989                       | 24,300        | 14,091         | 11,267                                     | 100,335          | 82,649       | 1,965     | 0                           |
| 10 | Inventory                                                                             | 170        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 11 | Prepaid Items                                                                         | 180        | 1,039,084   | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 12 | Other Current Assets (Describe & Itemize)                                             | 190        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 13 | <b>Total Current Assets</b>                                                           |            | 168,000,354 | 21,993,940                  | 24,166,630    | 14,416,618     | 7,468,043                                  | 52,622,644       | 39,930,894   | 2,145,170 | 0                           |
| 14 | <b>CAPITAL ASSETS (200)</b>                                                           |            |             |                             |               |                |                                            |                  |              |           |                             |
| 15 | Works of Art & Historical Treasures                                                   | 210        |             |                             |               |                |                                            |                  |              |           |                             |
| 16 | Land                                                                                  | 220        |             |                             |               |                |                                            |                  |              |           |                             |
| 17 | Building & Building Improvements                                                      | 230        |             |                             |               |                |                                            |                  |              |           |                             |
| 18 | Site Improvements & Infrastructure                                                    | 240        |             |                             |               |                |                                            |                  |              |           |                             |
| 19 | Capitalized Equipment                                                                 | 250        |             |                             |               |                |                                            |                  |              |           |                             |
| 20 | Construction in Progress                                                              | 260        |             |                             |               |                |                                            |                  |              |           |                             |
| 21 | Amount Available in Debt Service Funds                                                | 340        |             |                             |               |                |                                            |                  |              |           |                             |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350        |             |                             |               |                |                                            |                  |              |           |                             |
| 23 | <b>Total Capital Assets</b>                                                           |            |             |                             |               |                |                                            |                  |              |           |                             |
| 24 | <b>CURRENT LIABILITIES (400)</b>                                                      |            |             |                             |               |                |                                            |                  |              |           |                             |
| 25 | Interfund Payables                                                                    | 410        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 26 | Intergovernmental Accounts Payable                                                    | 420        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 27 | Other Payables                                                                        | 430        | 16,274,942  | 929,940                     | 0             | 545,550        | 0                                          | 3,044,992        | 0            | 0         | 0                           |
| 28 | Contracts Payable                                                                     | 440        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 29 | Loans Payable                                                                         | 460        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 30 | Salaries & Benefits Payable                                                           | 470        | 13,038,016  | 281,959                     | 0             | 1,623          | 0                                          | 0                | 0            | 0         | 0                           |
| 31 | Payroll Deductions & Withholdings                                                     | 480        | 1,596,739   | 245                         | 0             | 185            | 184,711                                    | 0                | 0            | 0         | 0                           |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490        | 77,382,745  | 16,894,924                  | 12,240,367    | 5,092,149      | 2,000,041                                  | 76,696           | 65,500       | 1,177,417 | 0                           |
| 33 | Due to Activity Fund Organizations                                                    | 493        | 0           | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 34 | <b>Total Current Liabilities</b>                                                      |            | 108,292,442 | 18,107,068                  | 12,240,367    | 5,639,507      | 2,184,752                                  | 3,121,688        | 65,500       | 1,177,417 | 0                           |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |            |             |                             |               |                |                                            |                  |              |           |                             |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511        |             |                             |               |                |                                            |                  |              |           |                             |
| 37 | <b>Total Long-Term Liabilities</b>                                                    |            |             |                             |               |                |                                            |                  |              |           |                             |
| 38 | Reserved Fund Balance                                                                 | 714        | 1,039,084   | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 39 | Unreserved Fund Balance                                                               | 730        | 58,668,828  | 3,886,872                   | 11,926,263    | 8,777,111      | 5,283,291                                  | 49,500,956       | 39,865,394   | 967,753   | 0                           |
| 40 | Investment in General Fixed Assets                                                    |            |             |                             |               |                |                                            |                  |              |           |                             |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |            | 168,000,354 | 21,993,940                  | 24,166,630    | 14,416,618     | 7,468,043                                  | 52,622,644       | 39,930,894   | 2,145,170 | 0                           |
| 42 |                                                                                       |            |             |                             |               |                |                                            |                  |              |           |                             |
| 43 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |            |             |                             |               |                |                                            |                  |              |           |                             |
| 44 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |            |             |                             |               |                |                                            |                  |              |           |                             |
| 45 | Student Activity Fund Cash and Investments                                            | 126        | 980,117     |                             |               |                |                                            |                  |              |           |                             |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |            | 980,117     |                             |               |                |                                            |                  |              |           |                             |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |            |             |                             |               |                |                                            |                  |              |           |                             |
| 48 | Total Current Liabilities For Student Activity Funds                                  |            | 0           |                             |               |                |                                            |                  |              |           |                             |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715        | 980,117     |                             |               |                |                                            |                  |              |           |                             |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |            | 980,117     |                             |               |                |                                            |                  |              |           |                             |
| 51 |                                                                                       |            |             |                             |               |                |                                            |                  |              |           |                             |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |            |             |                             |               |                |                                            |                  |              |           |                             |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |            | 168,980,471 | 21,993,940                  | 24,166,630    | 14,416,618     | 7,468,043                                  | 52,622,644       | 39,930,894   | 2,145,170 | 0                           |
| 54 | <b>Total Capital Assets District with Student Activity Funds</b>                      |            |             |                             |               |                |                                            |                  |              |           |                             |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |            |             |                             |               |                |                                            |                  |              |           |                             |
| 56 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |            | 108,292,442 | 18,107,068                  | 12,240,367    | 5,639,507      | 2,184,752                                  | 3,121,688        | 65,500       | 1,177,417 | 0                           |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |            |             |                             |               |                |                                            |                  |              |           |                             |
| 58 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |            |             |                             |               |                |                                            |                  |              |           |                             |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714        | 2,019,201   | 0                           | 0             | 0              | 0                                          | 0                | 0            | 0         | 0                           |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730        | 58,668,828  | 3,886,872                   | 11,926,263    | 8,777,111      | 5,283,291                                  | 49,500,956       | 39,865,394   | 967,753   | 0                           |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |            |             |                             |               |                |                                            |                  |              |           |                             |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |            | 168,980,471 | 21,993,940                  | 24,166,630    | 14,416,618     | 7,468,043                                  | 52,622,644       | 39,930,894   | 2,145,170 | 0                           |

For Review and Discussion Purposes Only  
 BASIC FINANCIAL STATEMENTS  
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
 STATEMENT OF POSITION AS OF JUNE 30, 2023

Not to be Reproduced

|    | A                                                                                     | B          | L           | M                       | N                         |
|----|---------------------------------------------------------------------------------------|------------|-------------|-------------------------|---------------------------|
| 1  | ASSETS<br>(Enter Whole Dollars)                                                       | Acct.<br># | Agency Fund | Account Groups          |                           |
| 2  |                                                                                       |            |             | General Fixed<br>Assets | General Long-Term<br>Debt |
| 3  | <b>CURRENT ASSETS (100)</b>                                                           |            |             |                         |                           |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>                                          |            | 0           |                         |                           |
| 5  | Investments                                                                           | 120        | 0           |                         |                           |
| 6  | Taxes Receivable                                                                      | 130        |             |                         |                           |
| 7  | Interfund Receivables                                                                 | 140        |             |                         |                           |
| 8  | Intergovernmental Accounts Receivable                                                 | 150        |             |                         |                           |
| 9  | Other Receivables                                                                     | 160        | 0           |                         |                           |
| 10 | Inventory                                                                             | 170        | 0           |                         |                           |
| 11 | Prepaid Items                                                                         | 180        | 0           |                         |                           |
| 12 | Other Current Assets (Describe & Itemize)                                             | 190        | 0           |                         |                           |
| 13 | <b>Total Current Assets</b>                                                           |            | 0           |                         |                           |
| 14 | <b>CAPITAL ASSETS (200)</b>                                                           |            |             |                         |                           |
| 15 | Works of Art & Historical Treasures                                                   | 210        |             | 0                       |                           |
| 16 | Land                                                                                  | 220        |             | 11,625,600              |                           |
| 17 | Building & Building Improvements                                                      | 230        |             | 414,446,229             |                           |
| 18 | Site Improvements & Infrastructure                                                    | 240        |             | 27,025,007              |                           |
| 19 | Capitalized Equipment                                                                 | 250        |             | 36,682,473              |                           |
| 20 | Construction in Progress                                                              | 260        |             | 15,998,148              |                           |
| 21 | Amount Available in Debt Service Funds                                                | 340        |             |                         | 11,926,263                |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350        |             |                         | 230,049,196               |
| 23 | <b>Total Capital Assets</b>                                                           |            |             | 505,777,457             | 241,975,459               |
| 24 | <b>CURRENT LIABILITIES (400)</b>                                                      |            |             |                         |                           |
| 25 | Interfund Payables                                                                    | 410        |             |                         |                           |
| 26 | Intergovernmental Accounts Payable                                                    | 420        |             |                         |                           |
| 27 | Other Payables                                                                        | 430        |             |                         |                           |
| 28 | Contracts Payable                                                                     | 440        |             |                         |                           |
| 29 | Loans Payable                                                                         | 460        |             |                         |                           |
| 30 | Salaries & Benefits Payable                                                           | 470        |             |                         |                           |
| 31 | Payroll Deductions & Withholdings                                                     | 480        |             |                         |                           |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490        |             |                         |                           |
| 33 | Due to Activity Fund Organizations                                                    | 493        | 0           |                         |                           |
| 34 | <b>Total Current Liabilities</b>                                                      |            | 0           |                         |                           |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |            |             |                         |                           |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511        |             |                         | 241,975,459               |
| 37 | <b>Total Long-Term Liabilities</b>                                                    |            |             |                         | 241,975,459               |
| 38 | Reserved Fund Balance                                                                 | 714        | 0           |                         |                           |
| 39 | Unreserved Fund Balance                                                               | 730        | 0           |                         |                           |
| 40 | Investment in General Fixed Assets                                                    |            |             | 505,777,457             |                           |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |            | 0           | 505,777,457             | 241,975,459               |
| 42 |                                                                                       |            |             |                         |                           |
| 43 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |            |             |                         |                           |
| 44 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |            |             |                         |                           |
| 45 | Student Activity Fund Cash and Investments                                            | 126        |             |                         |                           |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |            |             |                         |                           |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |            |             |                         |                           |
| 48 | Total Current Liabilities For Student Activity Funds                                  |            |             |                         |                           |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715        |             |                         |                           |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |            |             |                         |                           |
| 51 |                                                                                       |            |             |                         |                           |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |            |             |                         |                           |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |            | 0           |                         |                           |
| 54 | <b>Total Capital Assets District with Student Activity Funds</b>                      |            |             | 505,777,457             | 241,975,459               |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |            |             |                         |                           |
| 56 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |            | 0           |                         |                           |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |            |             |                         |                           |
| 58 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |            |             |                         | 241,975,459               |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714        | 0           |                         |                           |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730        | 0           |                         |                           |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |            |             | 505,777,457             |                           |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |            | 0           | 505,777,457             | 241,975,459               |

BASIC FINANCIAL STATEMENT  
 STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
 SOURCES (USES) AND CHANGES IN FUND BALANCE  
 ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

|    | A                                                                                                        | B      | C           | D                        | E             | F              | G                                     | H                | I            | J         | K                        |
|----|----------------------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 1  |                                                                                                          |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)      | (90)                     |
| 2  | Description (Enter Whole Dollars)                                                                        | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort      | Fire Prevention & Safety |
| 3  | RECEIPTS/REVENUES                                                                                        |        |             |                          |               |                |                                       |                  |              |           |                          |
| 4  | LOCAL SOURCES                                                                                            | 1000   | 158,383,392 | 33,071,656               | 26,743,724    | 10,076,072     | 5,618,693                             | 6,542,801        | 848,880      | 2,234,108 | 0                        |
| 5  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 6  | STATE SOURCES                                                                                            | 3000   | 77,659,849  | 0                        | 0             | 9,128,315      | 0                                     | 0                | 0            | 0         | 0                        |
| 7  | FEDERAL SOURCES                                                                                          | 4000   | 23,494,810  | 0                        | 0             | 0              | 0                                     | 9,361,597        | 0            | 0         | 0                        |
| 8  | Total Direct Receipts/Revenues                                                                           |        | 259,538,051 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |
| 9  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                                  | 3998   | 73,895,439  | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 10 | Total Receipts/Revenues                                                                                  |        | 333,433,490 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |
| 11 | DISBURSEMENTS/EXPENDITURES                                                                               |        |             |                          |               |                |                                       |                  |              |           |                          |
| 12 | Instruction                                                                                              | 1000   | 167,494,954 |                          |               |                | 2,464,678                             |                  |              | 0         |                          |
| 13 | Support Services                                                                                         | 2000   | 83,338,517  | 22,139,722               |               | 19,184,969     | 3,896,568                             | 15,161,706       |              | 2,145,525 | 0                        |
| 14 | Community Services                                                                                       | 3000   | 1,469,862   | 0                        |               | 0              | 130,180                               |                  |              | 0         |                          |
| 15 | Payments to Other Districts & Governmental Units                                                         | 4000   | 4,376,543   | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 16 | Debt Service                                                                                             | 5000   | 0           | 0                        | 88,446,256    | 18,240         | 0                                     |                  |              | 0         | 0                        |
| 17 | Total Direct Disbursements/Expenditures                                                                  |        | 256,679,876 | 22,139,722               | 88,446,256    | 19,203,209     | 6,491,426                             | 15,161,706       |              | 2,145,525 | 0                        |
| 18 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                                         | 4180   | 73,895,439  | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 19 | Total Disbursements/Expenditures                                                                         |        | 330,575,315 | 22,139,722               | 88,446,256    | 19,203,209     | 6,491,426                             | 15,161,706       |              | 2,145,525 | 0                        |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>           |        | 2,858,175   | 10,931,934               | (61,702,532)  | 1,178          | (872,733)                             | 742,692          | 848,880      | 88,583    | 0                        |
| 21 | OTHER SOURCES/USES OF FUNDS                                                                              |        |             |                          |               |                |                                       |                  |              |           |                          |
| 22 | OTHER SOURCES OF FUNDS (7000)                                                                            |        |             |                          |               |                |                                       |                  |              |           |                          |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS                                                                    |        |             |                          |               |                |                                       |                  |              |           |                          |
| 24 | Abolishment of the Working Cash Fund <sup>12</sup>                                                       | 7110   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 25 | Abatement of the Working Cash Fund <sup>12</sup>                                                         | 7110   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 26 | Transfer of Working Cash Fund Interest                                                                   | 7120   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 27 | Transfer Among Funds                                                                                     | 7130   | 0           | 0                        |               | 0              |                                       |                  |              |           |                          |
| 28 | Transfer of Interest                                                                                     | 7140   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 29 | Transfer from Capital Project Fund to O&M Fund                                                           | 7150   |             | 0                        |               |                |                                       |                  |              |           |                          |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>           | 7160   |             | 0                        |               |                |                                       |                  |              |           |                          |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup> | 7170   |             |                          | 0             |                |                                       |                  |              |           |                          |
| 32 | SALE OF BONDS (7200)                                                                                     |        |             |                          |               |                |                                       |                  |              |           |                          |
| 33 | Principal on Bonds Sold                                                                                  | 7210   | 0           | 0                        | 60,375,000    | 0              |                                       | 0                | 0            | 0         | 0                        |
| 34 | Premium on Bonds Sold                                                                                    | 7220   | 0           | 0                        | 0             | 0              |                                       | 0                | 0            | 0         | 0                        |
| 35 | Accrued Interest on Bonds Sold                                                                           | 7230   | 0           | 0                        | 0             | 0              |                                       | 0                | 0            | 0         | 0                        |
| 36 | Sale or Compensation for Fixed Assets <sup>6</sup>                                                       | 7300   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 37 | Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>                                | 7400   |             |                          | 1,334,799     |                |                                       |                  |              |           |                          |
| 38 | Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>                                 | 7500   |             |                          | 335,098       |                |                                       |                  |              |           |                          |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds                                               | 7600   |             |                          | 0             |                |                                       |                  |              |           |                          |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds                                           | 7700   |             |                          | 0             |                |                                       |                  |              |           |                          |
| 41 | Transfer to Capital Projects Fund                                                                        | 7800   |             |                          |               |                |                                       | 12,000,000       |              |           |                          |
| 42 | ISBE Loan Proceeds                                                                                       | 7900   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              |           | 0                        |
| 43 | Other Sources Not Classified Elsewhere                                                                   | 7990   | 0           | 442,747                  | 2,490,331     | 36,817         | 0                                     | 0                | 0            | 0         | 0                        |
| 44 | Total Other Sources of Funds                                                                             |        | 0           | 442,747                  | 64,535,228    | 36,817         | 0                                     | 12,000,000       | 0            | 0         | 0                        |
| 45 | OTHER USES OF FUNDS (8000)                                                                               |        |             |                          |               |                |                                       |                  |              |           |                          |

Preliminary Draft  
For Review and Comment Purposes Only  
BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023  
Not to be Reproduced

|    | A                                                                                                                      | B      | C           | D                        | E             | F              | G                                     | H                | I            | J       | K                        |
|----|------------------------------------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| 1  |                                                                                                                        |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |
| 2  | Description (Enter Whole Dollars)                                                                                      | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)                                                                       |        |             |                          |               |                |                                       |                  |              |         |                          |
| 47 | Abolishment or Abatement of the Working Cash Fund <sup>12</sup>                                                        | 8110   |             |                          |               |                |                                       |                  | 0            |         |                          |
| 48 | Transfer of Working Cash Fund Interest <sup>12</sup>                                                                   | 8120   |             |                          |               |                |                                       |                  | 0            |         |                          |
| 49 | Transfer Among Funds                                                                                                   | 8130   | 0           | 0                        |               | 0              |                                       |                  |              |         |                          |
| 50 | Transfer of Interest                                                                                                   | 8140   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0       |                          |
| 51 | Transfer from Capital Project Fund to O&M Fund                                                                         | 8150   |             |                          |               |                |                                       | 0                |              |         |                          |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>                           | 8160   |             |                          |               |                |                                       |                  |              |         | 0                        |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>               | 8170   |             |                          |               |                |                                       |                  |              |         | 0                        |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                                         | 8410   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                         | 8420   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                                | 8430   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                        | 8440   | 1,080,235   | 254,564                  |               |                |                                       | 0                |              |         |                          |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                          | 8510   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                          | 8520   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                 | 8530   | 0           | 0                        |               |                |                                       | 0                |              |         |                          |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                         | 8540   | 310,566     | 24,532                   |               |                |                                       | 0                |              |         |                          |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds                                                                        | 8610   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds                                                        | 8620   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds                                                               | 8630   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds                                                       | 8640   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds                                                                         | 8710   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds                                                         | 8720   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds                                                                | 8730   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds                                                        | 8740   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 70 | Taxes Transferred to Pay for Capital Projects                                                                          | 8810   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects                                                              | 8820   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 72 | Other Revenues Pledged to Pay for Capital Projects                                                                     | 8830   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects                                                             | 8840   | 0           | 12,000,000               |               |                |                                       |                  |              |         |                          |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans                                                           | 8910   | 0           | 0                        |               | 0              | 0                                     | 0                |              |         | 0                        |
| 75 | Other Uses Not Classified Elsewhere                                                                                    | 8990   | 0           | 2,490,331                | 1,564,787     | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 76 | Total Other Uses of Funds                                                                                              |        | 1,390,801   | 14,769,427               | 1,564,787     | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 77 | Total Other Sources/Uses of Funds                                                                                      |        | (1,390,801) | (14,326,680)             | 62,970,441    | 36,817         | 0                                     | 12,000,000       | 0            | 0       | 0                        |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds |        | 1,467,374   | (3,394,746)              | 1,267,909     | 37,995         | (872,733)                             | 12,742,692       | 848,880      | 88,583  | 0                        |
| 79 | Fund Balances without Student Activity Funds - July 1, 2022                                                            |        | 58,240,538  | 7,281,618                | 10,658,354    | 8,739,116      | 6,156,024                             | 36,758,264       | 39,016,514   | 879,170 | 0                        |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)                                            |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 81 | Fund Balances without Student Activity Funds - June 30, 2023                                                           |        | 59,707,912  | 3,886,872                | 11,926,263    | 8,777,111      | 5,283,291                             | 49,500,956       | 39,865,394   | 967,753 | 0                        |
| 84 |                                                                                                                        |        |             |                          |               |                |                                       |                  |              |         |                          |
| 85 | Student Activity Fund Balance - July 1, 2022                                                                           |        | 963,081     |                          |               |                |                                       |                  |              |         |                          |
| 86 | RECEIPTS/REVENUES -Student Activity Funds                                                                              |        |             |                          |               |                |                                       |                  |              |         |                          |
| 87 | Total Student Activity Direct Receipts/Revenues                                                                        | 1799   | 1,677,436   |                          |               |                |                                       |                  |              |         |                          |
| 88 | DISBURSEMENTS/EXPENDITURES -Students Activity Funds                                                                    |        |             |                          |               |                |                                       |                  |              |         |                          |
| 89 | Total Student Activity Disbursements/Expenditures                                                                      | 1999   | 1,660,400   |                          |               |                |                                       |                  |              |         |                          |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>                         |        | 17,036      |                          |               |                |                                       |                  |              |         |                          |
| 91 | Student Activity Fund Balance - June 30, 2023                                                                          |        | 980,117     |                          |               |                |                                       |                  |              |         |                          |



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023**

|     | A                                                                                              | B      | C           | D                        | E             | F              | G                                     | H                | I            | J         | K                        |
|-----|------------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 1   |                                                                                                |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)      | (90)                     |
| 2   | Description (Enter Whole Dollars)                                                              | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort      | Fire Prevention & Safety |
| 92  |                                                                                                |        |             |                          |               |                |                                       |                  |              |           |                          |
| 93  | <b>RECEIPTS/REVENUES (with Student Activity Funds)</b>                                         |        |             |                          |               |                |                                       |                  |              |           |                          |
| 94  | LOCAL SOURCES                                                                                  | 1000   | 160,060,828 | 33,071,656               | 26,743,724    | 10,076,072     | 5,618,693                             | 6,542,801        | 848,880      | 2,234,108 | 0                        |
| 95  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                           | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 96  | STATE SOURCES                                                                                  | 3000   | 77,659,849  | 0                        | 0             | 9,128,315      | 0                                     | 0                | 0            | 0         | 0                        |
| 97  | FEDERAL SOURCES                                                                                | 4000   | 23,494,810  | 0                        | 0             | 0              | 0                                     | 9,361,597        | 0            | 0         | 0                        |
| 98  | Total Direct Receipts/Revenues                                                                 |        | 261,215,487 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |
| 99  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                        | 3998   | 73,895,439  | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 100 | Total Receipts/Revenues                                                                        |        | 335,110,926 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |
| 101 | <b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>                                |        |             |                          |               |                |                                       |                  |              |           |                          |
| 102 | Instruction                                                                                    | 1000   | 169,155,354 |                          |               |                | 2,464,678                             |                  |              | 0         |                          |
| 103 | Support Services                                                                               | 2000   | 83,338,517  | 22,139,722               |               | 19,184,969     | 3,896,568                             | 15,161,706       |              | 2,145,525 | 0                        |
| 104 | Community Services                                                                             | 3000   | 1,469,862   | 0                        |               | 0              | 130,180                               |                  |              |           |                          |
| 105 | Payments to Other Districts & Governmental Units                                               | 4000   | 4,376,543   | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 106 | Debt Service                                                                                   | 5000   | 0           | 0                        | 88,446,256    | 18,240         | 0                                     |                  |              | 0         | 0                        |
| 107 | Total Direct Disbursements/Expenditures                                                        |        | 258,340,276 | 22,139,722               | 88,446,256    | 19,203,209     | 6,491,426                             | 15,161,706       |              | 2,145,525 | 0                        |
| 108 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                               | 4180   | 73,895,439  | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 109 | Total Disbursements/Expenditures                                                               |        | 332,235,715 | 22,139,722               | 88,446,256    | 19,203,209     | 6,491,426                             | 15,161,706       |              | 2,145,525 | 0                        |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup> |        | 2,875,211   | 10,931,934               | (61,702,532)  | 1,178          | (872,733)                             | 742,692          | 848,880      | 88,583    | 0                        |
| 111 | <b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>                               |        |             |                          |               |                |                                       |                  |              |           |                          |
| 112 | <b>OTHER SOURCES OF FUNDS (7000)</b>                                                           |        |             |                          |               |                |                                       |                  |              |           |                          |
| 113 | Total Other Sources of Funds                                                                   |        | 0           | 442,747                  | 64,535,228    | 36,817         | 0                                     | 12,000,000       | 0            | 0         | 0                        |
| 114 | <b>OTHER USES OF FUNDS (8000)</b>                                                              |        |             |                          |               |                |                                       |                  |              |           |                          |
| 115 | Total Other Uses of Funds                                                                      |        | 1,390,801   | 14,769,427               | 1,564,787     | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 116 | Total Other Sources/Uses of Funds                                                              |        | (1,390,801) | (14,326,680)             | 62,970,441    | 36,817         | 0                                     | 12,000,000       | 0            | 0         | 0                        |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2023                        |        | 60,688,029  | 3,886,872                | 11,926,263    | 8,777,111      | 5,283,291                             | 49,500,956       | 39,865,394   | 967,753   | 0                        |

For Review and Diversion Purposes Only  
 STATEMENT OF REVENUES RECEIVED/REVENUES  
 FOR THE YEAR ENDING JUNE 30, 2023  
 Subject to Change  
 Not to Be Reproduced

|    | A                                                              | B      | C           | D                        | E             | F              | G                                     | H                | I            | J         | K                        |
|----|----------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
|    |                                                                |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)      | (90)                     |
|    | Description (Enter Whole Dollars)                              | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort      | Fire Prevention & Safety |
| 3  | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)                    |        |             |                          |               |                |                                       |                  |              |           |                          |
| 4  | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY              | 1100   |             |                          |               |                |                                       |                  |              |           |                          |
| 5  | Designated Purposes Levies (1110-1120) <sup>7</sup>            |        | 116,694,538 | 31,837,412               | 25,897,676    | 9,674,581      | 1,538,265                             | 0                | 4,428        | 2,231,683 | 0                        |
| 6  | Leasing Purposes Levy <sup>8</sup>                             | 1130   | 0           | 0                        |               |                |                                       |                  |              |           |                          |
| 7  | Special Education Purposes Levy                                | 1140   | 33,758,716  | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 8  | FICA/Medicare Only Purposes Levies                             | 1150   |             |                          |               |                | 3,464,693                             |                  |              |           |                          |
| 9  | Area Vocational Construction Purposes Levy                     | 1160   |             | 0                        | 0             |                |                                       | 0                |              |           |                          |
| 10 | Summer School Purposes Levy                                    | 1170   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 11 | Other Tax Levies (Describe & Itemize)                          | 1190   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 12 | Total Ad Valorem Taxes Levied By District                      |        | 150,453,254 | 31,837,412               | 25,897,676    | 9,674,581      | 5,002,958                             | 0                | 4,428        | 2,231,683 | 0                        |
| 13 | PAYMENTS IN LIEU OF TAXES                                      | 1200   |             |                          |               |                |                                       |                  |              |           |                          |
| 14 | Mobile Home Privilege Tax                                      | 1210   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 15 | Payments from Local Housing Authorities                        | 1220   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 16 | Corporate Personal Property Replacement Taxes <sup>9</sup>     | 1230   | 0           | 0                        | 0             | 0              | 500,000                               | 5,170,020        | 0            | 0         | 0                        |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize)           | 1290   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 18 | Total Payments in Lieu of Taxes                                |        | 0           | 0                        | 0             | 0              | 500,000                               | 5,170,020        | 0            | 0         | 0                        |
| 19 | TUITION                                                        | 1300   |             |                          |               |                |                                       |                  |              |           |                          |
| 20 | Regular - Tuition from Pupils or Parents (In State)            | 1311   | 35,105      |                          |               |                |                                       |                  |              |           |                          |
| 21 | Regular - Tuition from Other Districts (In State)              | 1312   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 22 | Regular - Tuition from Other Sources (In State)                | 1313   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 23 | Regular - Tuition from Other Sources (Out of State)            | 1314   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State)         | 1321   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 25 | Summer Sch - Tuition from Other Districts (In State)           | 1322   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 26 | Summer Sch - Tuition from Other Sources (In State)             | 1323   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 27 | Summer Sch - Tuition from Other Sources (Out of State)         | 1324   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 28 | CTE - Tuition from Pupils or Parents (In State)                | 1331   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 29 | CTE - Tuition from Other Districts (In State)                  | 1332   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 30 | CTE - Tuition from Other Sources (In State)                    | 1333   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 31 | CTE - Tuition from Other Sources (Out of State)                | 1334   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 32 | Special Ed - Tuition from Pupils or Parents (In State)         | 1341   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 33 | Special Ed - Tuition from Other Districts (In State)           | 1342   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 34 | Special Ed - Tuition from Other Sources (In State)             | 1343   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 35 | Special Ed - Tuition from Other Sources (Out of State)         | 1344   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 36 | Adult - Tuition from Pupils or Parents (In State)              | 1351   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 37 | Adult - Tuition from Other Districts (In State)                | 1352   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 38 | Adult - Tuition from Other Sources (In State)                  | 1353   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 39 | Adult - Tuition from Other Sources (Out of State)              | 1354   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 40 | Total Tuition                                                  |        | 35,105      |                          |               |                |                                       |                  |              |           |                          |
| 41 | TRANSPORTATION FEES                                            | 1400   |             |                          |               |                |                                       |                  |              |           |                          |
| 42 | Regular - Transp Fees from Pupils or Parents (In State)        | 1411   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 43 | Regular - Transp Fees from Other Districts (In State)          | 1412   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 44 | Regular - Transp Fees from Other Sources (In State)            | 1413   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 46 | Regular Transp Fees from Other Sources (Out of State)          | 1416   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State)    | 1421   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State)      | 1422   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State)        | 1423   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State)    | 1424   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 51 | CTE - Transp Fees from Pupils or Parents (In State)            | 1431   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 52 | CTE - Transp Fees from Other Districts (In State)              | 1432   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 53 | CTE - Transp Fees from Other Sources (In State)                | 1433   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 54 | CTE - Transp Fees from Other Sources (Out of State)            | 1434   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State)     | 1441   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 56 | Special Ed - Transp Fees from Other Districts (In State)       | 1442   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 57 | Special Ed - Transp Fees from Other Sources (In State)         | 1443   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State)     | 1444   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 59 | Adult - Transp Fees from Pupils or Parents (In State)          | 1451   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 60 | Adult - Transp Fees from Other Districts (In State)            | 1452   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 61 | Adult - Transp Fees from Other Sources (In State)              | 1453   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 62 | Adult - Transp Fees from Other Sources (Out of State)          | 1454   |             |                          |               | 0              |                                       |                  |              |           |                          |
| 63 | Total Transportation Fees                                      |        |             |                          |               | 0              |                                       |                  |              |           |                          |

|     | A                                                                                       | B           | C                  | D                        | E                 | F                 | G                                     | H                | I              | J                | K                        |
|-----|-----------------------------------------------------------------------------------------|-------------|--------------------|--------------------------|-------------------|-------------------|---------------------------------------|------------------|----------------|------------------|--------------------------|
|     |                                                                                         |             | (10)               | (20)                     | (30)              | (40)              | (50)                                  | (60)             | (70)           | (80)             | (90)                     |
| 1   | Description (Enter Whole Dollars)                                                       | Acct #      | Educational        | Operations & Maintenance | Debt Services     | Transportation    | Municipal Retirement/ Social Security | Capital Projects | Working Cash   | Tort             | Fire Prevention & Safety |
| 2   |                                                                                         |             |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 64  | <b>EARNINGS ON INVESTMENTS</b>                                                          | <b>1500</b> |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 65  | Interest on Investments                                                                 | 1510        | 2,649,213          | 222,694                  | 421,289           | 150,246           | 115,735                               | 1,090,194        | 844,452        | 2,425            | 0                        |
| 66  | Gain or Loss on Sale of Investments                                                     | 1520        | 0                  | 0                        | 0                 | 0                 | 0                                     | 0                | 0              | 0                | 0                        |
| 67  | <b>Total Earnings on Investments</b>                                                    |             | <b>2,649,213</b>   | <b>222,694</b>           | <b>421,289</b>    | <b>150,246</b>    | <b>115,735</b>                        | <b>1,090,194</b> | <b>844,452</b> | <b>2,425</b>     | <b>0</b>                 |
| 68  | <b>FOOD SERVICE</b>                                                                     | <b>1600</b> |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 69  | Sales to Pupils - Lunch                                                                 | 1611        | 976,004            |                          |                   |                   |                                       |                  |                |                  |                          |
| 70  | Sales to Pupils - Breakfast                                                             | 1612        | 87,303             |                          |                   |                   |                                       |                  |                |                  |                          |
| 71  | Sales to Pupils - A la Carte                                                            | 1613        | 561,245            |                          |                   |                   |                                       |                  |                |                  |                          |
| 72  | Sales to Pupils - Other (Describe & Itemize)                                            | 1614        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 73  | Sales to Adults                                                                         | 1620        | 33,727             |                          |                   |                   |                                       |                  |                |                  |                          |
| 74  | Other Food Service (Describe & Itemize)                                                 | 1690        | 52,822             |                          |                   |                   |                                       |                  |                |                  |                          |
| 75  | <b>Total Food Service</b>                                                               |             | <b>1,711,101</b>   |                          |                   |                   |                                       |                  |                |                  |                          |
| 76  | <b>DISTRICT/SCHOOL ACTIVITY INCOME</b>                                                  | <b>1700</b> |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 77  | Admissions - Athletic                                                                   | 1711        | 0                  | 0                        |                   |                   |                                       |                  |                |                  |                          |
| 78  | Admissions - Other (Describe & Itemize)                                                 | 1719        | 0                  | 0                        |                   |                   |                                       |                  |                |                  |                          |
| 79  | Fees                                                                                    | 1720        | 438,307            | 0                        |                   |                   |                                       |                  |                |                  |                          |
| 80  | Book Store Sales                                                                        | 1730        | 0                  | 0                        |                   |                   |                                       |                  |                |                  |                          |
| 81  | Other District/School Activity Revenue (Describe & Itemize)                             | 1790        | 48,692             | 160,130                  |                   |                   |                                       |                  |                |                  |                          |
| 82  | Student Activity Funds Revenues                                                         | 1799        | 1,677,436          |                          |                   |                   |                                       |                  |                |                  |                          |
| 83  | <b>Total District/School Activity Income (without Student Activity Funds)</b>           |             | <b>486,999</b>     | <b>160,130</b>           |                   |                   |                                       |                  |                |                  |                          |
| 84  | <b>Total District/School Activity Income (with Student Activity Funds)</b>              |             | <b>2,164,435</b>   |                          |                   |                   |                                       |                  |                |                  |                          |
| 85  | <b>TEXTBOOK INCOME</b>                                                                  | <b>1800</b> |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 86  | Rentals - Regular Textbooks                                                             | 1811        | 220,224            |                          |                   |                   |                                       |                  |                |                  |                          |
| 87  | Rentals - Summer School Textbooks                                                       | 1812        | 2,715              |                          |                   |                   |                                       |                  |                |                  |                          |
| 88  | Rentals - Adult/Continuing Education Textbooks                                          | 1813        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 89  | Rentals - Other (Describe & Itemize)                                                    | 1819        | 5,515              |                          |                   |                   |                                       |                  |                |                  |                          |
| 90  | Sales - Regular Textbooks                                                               | 1821        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 91  | Sales - Summer School Textbooks                                                         | 1822        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 92  | Sales - Adult/Continuing Education Textbooks                                            | 1823        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 93  | Sales - Other (Describe & Itemize)                                                      | 1829        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 94  | Other (Describe & Itemize)                                                              | 1890        | 47,341             |                          |                   |                   |                                       |                  |                |                  |                          |
| 95  | <b>Total Textbook Income</b>                                                            |             | <b>275,795</b>     |                          |                   |                   |                                       |                  |                |                  |                          |
| 96  | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                                                 | <b>1900</b> |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 97  | Rentals                                                                                 | 1910        | 289                | 35,811                   |                   |                   |                                       |                  |                |                  |                          |
| 98  | Contributions and Donations from Private Sources                                        | 1920        | 43,879             | 0                        | 0                 | 0                 | 0                                     | 0                | 0              | 0                | 0                        |
| 99  | Impact Fees from Municipal or County Governments                                        | 1930        | 0                  | 0                        | 0                 | 0                 | 0                                     | 140,261          | 0              | 0                | 0                        |
| 100 | Services Provided Other Districts                                                       | 1940        | 192,381            | 0                        |                   | 0                 |                                       |                  |                |                  |                          |
| 101 | Refund of Prior Years' Expenditures                                                     | 1950        | 161,291            | 16,545                   | 0                 | 0                 | 0                                     | 0                |                | 0                | 0                        |
| 102 | Payments of Surplus Moneys from TIF Districts                                           | 1960        | 0                  | 0                        | 0                 | 0                 | 0                                     | 61,276           | 0              | 0                | 0                        |
| 103 | Drivers' Education Fees                                                                 | 1970        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 104 | Proceeds from Vendors' Contracts                                                        | 1980        | 0                  | 0                        | 0                 | 0                 | 0                                     | 0                | 0              | 0                | 0                        |
| 105 | School Facility Occupation Tax Proceeds                                                 | 1983        |                    |                          | 0                 |                   |                                       | 0                |                |                  |                          |
| 106 | Payment from Other Districts                                                            | 1991        | 351,379            | 0                        | 0                 | 0                 | 0                                     | 0                |                |                  |                          |
| 107 | Sale of Vocational Projects                                                             | 1992        | 0                  |                          |                   |                   |                                       |                  |                |                  |                          |
| 108 | Other Local Fees (Describe & Itemize)                                                   | 1993        | 0                  | 0                        | 0                 | 251,084           | 0                                     | 0                |                | 0                | 0                        |
| 109 | Other Local Revenues (Describe & Itemize)                                               | 1999        | 2,022,706          | 799,064                  | 424,759           | 161               | 0                                     | 81,050           | 0              | 0                | 0                        |
| 110 | <b>Total Other Revenue from Local Sources</b>                                           |             | <b>2,771,925</b>   | <b>851,420</b>           | <b>424,759</b>    | <b>251,245</b>    | <b>0</b>                              | <b>282,587</b>   | <b>0</b>       | <b>0</b>         | <b>0</b>                 |
| 111 | <b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b> | <b>1000</b> | <b>158,383,392</b> | <b>33,071,656</b>        | <b>26,743,724</b> | <b>10,076,072</b> | <b>5,618,693</b>                      | <b>6,542,801</b> | <b>848,880</b> | <b>2,234,108</b> | <b>0</b>                 |
| 112 | <b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>    | <b>1000</b> | <b>160,060,828</b> |                          |                   |                   |                                       |                  |                |                  |                          |
| 113 | <b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>      |             |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 114 | Flow-through Revenue from State Sources                                                 | 2100        | 0                  | 0                        |                   | 0                 | 0                                     |                  |                |                  |                          |
| 115 | Flow-through Revenue from Federal Sources                                               | 2200        | 0                  | 0                        |                   | 0                 | 0                                     |                  |                |                  |                          |
| 116 | Other Flow-Through (Describe & Itemize)                                                 | 2300        | 0                  | 0                        |                   | 0                 | 0                                     |                  |                |                  |                          |
| 117 | <b>Total Flow-Through Receipts/Revenues from One District to Another District</b>       | <b>2000</b> | <b>0</b>           | <b>0</b>                 |                   | <b>0</b>          | <b>0</b>                              |                  |                |                  |                          |
| 118 | <b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>                                      |             |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 119 | <b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>                                           |             |                    |                          |                   |                   |                                       |                  |                |                  |                          |
| 120 | Evidence Based Funding Formula (Section 18-8.15)                                        | 3001        | 67,457,627         | 0                        | 0                 | 0                 | 0                                     | 0                |                | 0                | 0                        |
| 121 | Reorganization Incentives (Accounts 3005-3021)                                          | 3005        | 0                  | 0                        | 0                 | 0                 | 0                                     | 0                |                | 0                | 0                        |
| 122 | General State Aid - Fast Growth District Grant                                          | 3030        | 0                  | 0                        | 0                 | 0                 | 0                                     | 0                |                | 0                | 0                        |
| 123 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)                | 3099        | 0                  | 0                        | 0                 | 0                 | 0                                     | 0                |                | 0                | 0                        |
| 124 | <b>Total Unrestricted Grants-In-Aid</b>                                                 |             | <b>67,457,627</b>  | <b>0</b>                 | <b>0</b>          | <b>0</b>          | <b>0</b>                              | <b>0</b>         |                | <b>0</b>         | <b>0</b>                 |

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|     | A                                                                                           | B      | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|---------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     |                                                                                             |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
| 1   | Description (Enter Whole Dollars)                                                           | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 2   |                                                                                             |        |             |                          |               |                |                                       |                  |              |      |                          |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900)                                                      |        |             |                          |               |                |                                       |                  |              |      |                          |
| 126 | SPECIAL EDUCATION                                                                           |        |             |                          |               |                |                                       |                  |              |      |                          |
| 127 | Special Education - Private Facility Tuition                                                | 3100   | 3,857,423   |                          |               | 0              |                                       |                  |              |      |                          |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services                           | 3105   | 0           |                          |               | 0              |                                       |                  |              |      |                          |
| 129 | Special Education - Personnel                                                               | 3110   | 0           | 0                        |               | 0              |                                       |                  |              |      |                          |
| 130 | Special Education - Orphanage - Individual                                                  | 3120   | 387,765     |                          |               | 0              |                                       |                  |              |      |                          |
| 131 | Special Education - Orphanage - Summer Individual                                           | 3130   | 17,439      |                          |               | 0              |                                       |                  |              |      |                          |
| 132 | Special Education - Summer School                                                           | 3145   | 0           |                          |               | 0              |                                       |                  |              |      |                          |
| 133 | Special Education - Other (Describe & Itemize)                                              | 3199   | 0           | 0                        |               | 0              |                                       |                  |              |      |                          |
| 134 | Total Special Education                                                                     |        | 4,262,627   | 0                        |               | 0              |                                       |                  |              |      |                          |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE)                                                        |        |             |                          |               |                |                                       |                  |              |      |                          |
| 136 | CTE - Technical Education - Tech Prep                                                       | 3200   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 137 | CTE - Secondary Program Improvement (CTEI)                                                  | 3220   | 249,331     | 0                        |               |                | 0                                     |                  |              |      |                          |
| 138 | CTE - WECEP                                                                                 | 3225   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 139 | CTE - Agriculture Education                                                                 | 3235   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 140 | CTE - Instructor Practicum                                                                  | 3240   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 141 | CTE - Student Organizations                                                                 | 3270   | 15,810      | 0                        |               |                | 0                                     |                  |              |      |                          |
| 142 | CTE - Other (Describe & Itemize)                                                            | 3299   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 143 | Total Career and Technical Education                                                        |        | 265,141     | 0                        |               |                | 0                                     |                  |              |      |                          |
| 144 | BILINGUAL EDUCATION                                                                         |        |             |                          |               |                |                                       |                  |              |      |                          |
| 145 | Bilingual Ed - Downstate - TPI and TBE                                                      | 3305   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education                            | 3310   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 147 | Total Bilingual Ed                                                                          |        | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 148 | State Free Lunch & Breakfast                                                                | 3360   | 33,890      |                          |               |                |                                       |                  |              |      |                          |
| 149 | School Breakfast Initiative                                                                 | 3365   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 150 | Driver Education                                                                            | 3370   | 136,700     | 0                        |               |                |                                       |                  |              |      |                          |
| 151 | Adult Ed (from ICCB)                                                                        | 3410   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 152 | Adult Ed - Other (Describe & Itemize)                                                       | 3499   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 153 | TRANSPORTATION                                                                              |        |             |                          |               |                |                                       |                  |              |      |                          |
| 154 | Transportation - Regular and Vocational                                                     | 3500   | 0           | 0                        |               | 3,947,585      | 0                                     |                  |              |      |                          |
| 155 | Transportation - Special Education                                                          | 3510   | 0           | 0                        |               | 5,180,730      | 0                                     |                  |              |      |                          |
| 156 | Transportation - Other (Describe & Itemize)                                                 | 3599   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 157 | Total Transportation                                                                        |        | 0           | 0                        |               | 9,128,315      | 0                                     |                  |              |      |                          |
| 158 | Learning Improvement - Change Grants                                                        | 3610   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 159 | Scientific Literacy                                                                         | 3660   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 160 | Truant Alternative/Optional Education                                                       | 3695   | 0           |                          |               | 0              | 0                                     |                  |              |      |                          |
| 161 | Early Childhood - Block Grant                                                               | 3705   | 3,140,337   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 162 | Chicago General Education Block Grant                                                       | 3766   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 163 | Chicago Educational Services Block Grant                                                    | 3767   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 164 | School Safety & Educational Improvement Block Grant                                         | 3775   | 51,196      | 0                        | 0             | 0              | 0                                     | 0                |              |      | 0                        |
| 165 | Technology - Technology for Success                                                         | 3780   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              |      | 0                        |
| 166 | State Charter Schools                                                                       | 3815   | 0           |                          |               | 0              |                                       |                  |              |      |                          |
| 167 | Extended Learning Opportunities - Summer Bridges                                            | 3825   | 0           |                          |               | 0              |                                       |                  |              |      |                          |
| 168 | Infrastructure Improvements - Planning/Construction                                         | 3920   |             | 0                        |               |                |                                       | 0                |              |      |                          |
| 169 | School Infrastructure - Maintenance Projects                                                | 3925   |             |                          |               |                |                                       | 0                |              |      | 0                        |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize)                            | 3999   | 2,312,331   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 171 | Total Restricted Grants-In-Aid                                                              |        | 10,202,222  | 0                        | 0             | 9,128,315      | 0                                     | 0                | 0            | 0    | 0                        |
| 172 | Total Receipts from State Sources                                                           | 3000   | 77,659,849  | 0                        | 0             | 9,128,315      | 0                                     | 0                | 0            | 0    | 0                        |
| 173 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 174 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)                  |        |             |                          |               |                |                                       |                  |              |      |                          |
| 175 | Federal Impact Aid                                                                          | 4001   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)   | 4009   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 177 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt                    |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 178 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 179 | Head Start                                                                                  | 4045   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 180 | Construction (Impact Aid)                                                                   | 4050   | 0           | 0                        |               |                |                                       | 0                |              |      |                          |
| 181 | MAGNET                                                                                      | 4060   | 0           | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090   | 0           | 0                        |               | 0              | 0                                     | 0                |              |      | 0                        |
| 183 | Total Restricted Grants-In-Aid Received Directly from Federal Govt                          |        | 0           | 0                        |               | 0              | 0                                     | 0                |              |      | 0                        |

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|     | A                                                                                           | B      | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|---------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     |                                                                                             |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
| 1   | Description (Enter Whole Dollars)                                                           | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 2   | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)              |        |             |                          |               |                |                                       |                  |              |      |                          |
| 184 | TITLE V                                                                                     |        |             |                          |               |                |                                       |                  |              |      |                          |
| 185 | Title V - Innovation and Flexibility Formula                                                | 4100   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 186 | Title V - District Projects                                                                 | 4105   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 187 | Title V - Rural Education Initiative (REI)                                                  | 4107   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 188 | Title V - Other (Describe & Itemize)                                                        | 4199   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 189 | Total Title V                                                                               |        | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 190 | FOOD SERVICE                                                                                |        |             |                          |               |                |                                       |                  |              |      |                          |
| 191 | Breakfast Start-Up Expansion                                                                | 4200   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 192 | National School Lunch Program                                                               | 4210   | 5,581,342   |                          |               |                | 0                                     |                  |              |      |                          |
| 193 | Special Milk Program                                                                        | 4215   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 194 | School Breakfast Program                                                                    | 4220   | 1,340,171   |                          |               |                | 0                                     |                  |              |      |                          |
| 195 | Summer Food Service Program                                                                 | 4225   | 73,021      |                          |               |                | 0                                     |                  |              |      |                          |
| 196 | Child and Adult Care Food Program                                                           | 4226   | 232,276     |                          |               |                | 0                                     |                  |              |      |                          |
| 197 | Fresh Fruits & Vegetables                                                                   | 4240   | 26,151      |                          |               |                |                                       |                  |              |      |                          |
| 198 | Food Service - Other (Describe & Itemize)                                                   | 4299   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 199 | Total Food Service                                                                          |        | 7,252,961   |                          |               |                | 0                                     |                  |              |      |                          |
| 200 | TITLE I                                                                                     |        |             |                          |               |                |                                       |                  |              |      |                          |
| 201 | Title I - Low Income                                                                        | 4300   | 2,357,156   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 202 | Title I - Low Income - Neglected, Private                                                   | 4305   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 203 | Title I - Migrant Education                                                                 | 4340   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 204 | Title I - Other (Describe & Itemize)                                                        | 4399   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 205 | Total Title I                                                                               |        | 2,357,156   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 206 | TITLE IV                                                                                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 207 | Title IV - Student Support & Academic Enrichment Grant                                      | 4400   | 109,632     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 208 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 209 | Title IV - 21st Century Comm Learning Centers                                               | 4421   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 210 | Title IV - Other (Describe & Itemize)                                                       | 4499   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 211 | Total Title IV                                                                              |        | 109,632     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 212 | FEDERAL - SPECIAL EDUCATION                                                                 |        |             |                          |               |                |                                       |                  |              |      |                          |
| 213 | Fed - Spec Education - Preschool Flow-Through                                               | 4600   | 112,415     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 214 | Fed - Spec Education - Preschool Discretionary                                              | 4605   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 215 | Fed - Spec Education - IDEA - Flow Through                                                  | 4620   | 4,898,384   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 216 | Fed - Spec Education - IDEA - Room & Board                                                  | 4625   | 694,113     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 217 | Fed - Spec Education - IDEA - Discretionary                                                 | 4630   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 218 | Fed - Spec Education - IDEA - Other (Describe & Itemize)                                    | 4699   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 219 | Total Federal - Special Education                                                           |        | 5,704,912   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 220 | CTE - PERKINS                                                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 221 | CTE - Perkins - Title III E - Tech Prep                                                     | 4770   | 151,375     | 0                        |               |                | 0                                     |                  |              |      |                          |
| 222 | CTE - Other (Describe & Itemize)                                                            | 4799   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 223 | Total CTE - Perkins                                                                         |        | 151,375     | 0                        |               |                | 0                                     |                  |              |      |                          |
| 224 |                                                                                             |        |             |                          |               |                |                                       |                  |              |      |                          |

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|     | A                                                                                   | B      | C           | D                        | E             | F              | G                                     | H                | I            | J         | K                        |
|-----|-------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
|     |                                                                                     |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)      | (90)                     |
| 1   | Description (Enter Whole Dollars)                                                   | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort      | Fire Prevention & Safety |
| 225 | Federal - Adult Education                                                           | 4810   | 0           | 0                        |               |                | 0                                     |                  |              |           |                          |
| 226 | ARRA - General State Aid - Education Stabilization                                  | 4850   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 227 | ARRA - Title I - Low Income                                                         | 4851   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 228 | ARRA - Title I - Neglected, Private                                                 | 4852   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 229 | ARRA - Title I - Delinquent, Private                                                | 4853   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 230 | ARRA - Title I - School Improvement (Part A)                                        | 4854   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 231 | ARRA - Title I - School Improvement (Section 1003g)                                 | 4855   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 232 | ARRA - IDEA - Part B - Preschool                                                    | 4856   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 233 | ARRA - IDEA - Part B - Flow-Through                                                 | 4857   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 234 | ARRA - Title IID - Technology-Formula                                               | 4860   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 235 | ARRA - Title IID - Technology-Competitive                                           | 4861   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 236 | ARRA - McKinney - Vento Homeless Education                                          | 4862   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 237 | ARRA - Child Nutrition Equipment Assistance                                         | 4863   | 0           | 0                        |               |                |                                       |                  |              |           |                          |
| 238 | Impact Aid Formula Grants                                                           | 4864   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 239 | Impact Aid Competitive Grants                                                       | 4865   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 240 | Qualified Zone Academy Bond Tax Credits                                             | 4866   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 241 | Qualified School Construction Bond Credits                                          | 4867   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 242 | Build America Bond Tax Credits                                                      | 4868   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 243 | Build America Bond Interest Reimbursement                                           | 4869   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization                        | 4870   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 245 | Other ARRA Funds - II                                                               | 4871   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 246 | Other ARRA Funds - III                                                              | 4872   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 247 | Other ARRA Funds - IV                                                               | 4873   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 248 | Other ARRA Funds - V                                                                | 4874   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 249 | ARRA - Early Childhood                                                              | 4875   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 250 | Other ARRA Funds VII                                                                | 4876   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 251 | Other ARRA Funds VIII                                                               | 4877   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 252 | Other ARRA Funds IX                                                                 | 4878   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 253 | Other ARRA Funds X                                                                  | 4879   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 254 | Other ARRA Funds Ed Job Fund Program                                                | 4880   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 255 | <b>Total Stimulus Programs</b>                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 256 | Race to the Top Program                                                             | 4901   | 0           |                          |               |                |                                       |                  |              |           |                          |
| 257 | Race to the Top - Preschool Expansion Grant                                         | 4902   |             | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 258 | Title III - Immigrant Education Program (IEP)                                       | 4905   | 0           |                          |               | 0              | 0                                     |                  |              |           |                          |
| 259 | Title III - Language Inst Program - Limited Eng (LIPLEP)                            | 4909   | 339,776     |                          |               | 0              | 0                                     |                  |              |           |                          |
| 260 | McKinney Education for Homeless Children                                            | 4920   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 261 | Title II - Eisenhower Professional Development Formula                              | 4930   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 262 | Title II - Teacher Quality                                                          | 4932   | 512,606     | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants                 | 4935   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 264 | Federal Charter Schools                                                             | 4960   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 265 | State Assessment Grants                                                             | 4981   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 266 | Grant for State Assessments and Related Activities                                  | 4982   | 0           | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 267 | Medicaid Matching Funds - Administrative Outreach                                   | 4991   | 796,870     | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 268 | Medicaid Matching Funds - Fee-for-Service Program                                   | 4992   | 1,731,022   | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize)                  | 4998   | 4,538,500   | 0                        |               | 0              | 0                                     | 9,361,597        |              |           | 0                        |
| 270 | <b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b> |        | 23,494,810  | 0                        | 0             | 0              | 0                                     | 9,361,597        |              | 0         | 0                        |
| 271 | <b>Total Receipts/Revenues from Federal Sources</b>                                 | 4000   | 23,494,810  | 0                        | 0             | 0              | 0                                     | 9,361,597        | 0            | 0         | 0                        |
| 272 | <b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>         |        | 259,538,051 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |
| 273 | <b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>            |        | 261,215,487 | 33,071,656               | 26,743,724    | 19,204,387     | 5,618,693                             | 15,904,398       | 848,880      | 2,234,108 | 0                        |

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

Page 16

Page 16

|    | A                                                                | B          | C           | D                 | E                  | F                    | G              | H             | I                         | J                    | K           | L           |
|----|------------------------------------------------------------------|------------|-------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|-------------|
|    |                                                                  |            | (100)       | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)       |             |
| 1  | Description (Enter Whole Dollars)                                | Funct #    | Salaries    | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total       | Budget      |
| 2  |                                                                  |            |             |                   |                    |                      |                |               |                           |                      |             |             |
| 3  | 10 - EDUCATIONAL FUND (ED)                                       |            |             |                   |                    |                      |                |               |                           |                      |             |             |
| 4  | INSTRUCTION (ED)                                                 | 1000       |             |                   |                    |                      |                |               |                           |                      |             |             |
| 5  | Regular Programs                                                 | 1100       | 67,881,972  | 18,873,412        | 2,043,488          | 4,810,230            | 291,993        | 19,032        | 2,059,372                 | 0                    | 95,979,499  | 94,649,995  |
| 6  | Tuition Payment to Charter Schools                               | 1115       |             |                   | 8,143,244          |                      |                |               |                           |                      | 8,143,244   | 8,102,852   |
| 7  | Pre-K Programs                                                   | 1125       | 247,272     | 54,427            | 36,869             | 32,246               | 0              | 0             | 1,019                     | 0                    | 371,833     | 476,253     |
| 8  | Special Education Programs (Functions 1200-1220)                 | 1200       | 19,695,003  | 5,089,093         | 1,258,905          | 180,915              | 7,295          | 0             | 106,079                   | 0                    | 26,337,290  | 29,659,822  |
| 9  | Special Education Programs Pre-K                                 | 1225       | 1,198,906   | 262,692           | 58,373             | 0                    | 0              | 0             | 0                         | 0                    | 1,519,971   | 1,295,141   |
| 10 | Remedial and Supplemental Programs K-12                          | 1250       | 3,353,385   | 863,683           | 19,388             | 62,507               | 0              | 0             | 0                         | 0                    | 4,298,963   | 4,190,473   |
| 11 | Remedial and Supplemental Programs Pre-K                         | 1275       | 1,422,712   | 347,255           | 13,400             | 45,793               | 0              | 0             | 30,494                    | 0                    | 1,859,654   | 582,434     |
| 12 | Adult/Continuing Education Programs                              | 1300       | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 13 | CTE Programs                                                     | 1400       | 166,008     | 39,575            | 62,719             | 92,797               | 42,884         | 2,281         | 140,587                   | 0                    | 546,851     | 687,430     |
| 14 | Interscholastic Programs                                         | 1500       | 3,593,507   | 169,326           | 996,228            | 721,957              | 21,171         | 178,107       | 66,647                    | 0                    | 5,746,943   | 4,031,955   |
| 15 | Summer School Programs                                           | 1600       | 765,205     | 78,526            | 143                | 16,630               | 0              | 0             | 0                         | 0                    | 860,504     | 810,046     |
| 16 | Gifted Programs                                                  | 1650       | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 1,015       |
| 17 | Driver's Education Programs                                      | 1700       | 390,464     | 61,237            | 63,911             | 20,232               | 0              | 0             | 0                         | 0                    | 535,844     | 397,524     |
| 18 | Bilingual Programs                                               | 1800       | 8,376,007   | 1,870,795         | 115,552            | 6,724                | 0              | 910           | 0                         | 0                    | 10,369,988  | 10,992,834  |
| 19 | Truant Alternative & Optional Programs                           | 1900       | 1,682,403   | 383,483           | 1,103              | 2,533                | 0              | 63,200        | 790                       | 0                    | 2,133,512   | 1,671,708   |
| 20 | Pre-K Programs - Private Tuition                                 | 1910       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 21 | Regular K-12 Programs - Private Tuition                          | 1911       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 22 | Special Education Programs K-12 - Private Tuition                | 1912       |             |                   |                    |                      |                | 8,790,858     |                           |                      | 8,790,858   | 9,480,416   |
| 23 | Special Education Programs Pre-K - Tuition                       | 1913       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition            | 1914       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition           | 1915       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 26 | Adult/Continuing Education Programs - Private Tuition            | 1916       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 27 | CTE Programs - Private Tuition                                   | 1917       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 48,615      |
| 28 | Interscholastic Programs - Private Tuition                       | 1918       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 29 | Summer School Programs - Private Tuition                         | 1919       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 30 | Gifted Programs - Private Tuition                                | 1920       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 31 | Bilingual Programs - Private Tuition                             | 1921       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 32 | Truants Alternative/Optional Ed Progrms - Private Tuition        | 1922       |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 33 | Student Activity Fund Expenditures                               | 1999       |             |                   |                    |                      |                | 1,660,400     |                           |                      | 1,660,400   | 0           |
| 34 | Total Instruction <sup>10</sup> (without Student Activity Funds) | 1000       | 108,772,844 | 28,093,504        | 12,813,323         | 5,992,564            | 363,343        | 9,054,388     | 2,404,988                 | 0                    | 167,494,954 | 167,078,513 |
| 35 | Total Instruction <sup>10</sup> (with Student Activity Funds)    | 1000       | 108,772,844 | 28,093,504        | 12,813,323         | 5,992,564            | 363,343        | 10,714,788    | 2,404,988                 | 0                    | 169,155,354 | 167,078,513 |
| 36 | SUPPORT SERVICES (ED)                                            | 2000       |             |                   |                    |                      |                |               |                           |                      |             |             |
| 37 | SUPPORT SERVICES - PUPILS                                        |            |             |                   |                    |                      |                |               |                           |                      |             |             |
| 38 | Attendance & Social Work Services                                | 2110       | 6,289,282   | 1,358,962         | 333,307            | 76,442               | 0              | 39,027        | 0                         | 0                    | 8,097,020   | 8,658,116   |
| 39 | Guidance Services                                                | 2120       | 3,348,762   | 646,051           | 80,086             | 5,071                | 0              | 0             | 0                         | 0                    | 4,079,970   | 4,128,338   |
| 40 | Health Services                                                  | 2130       | 2,423,648   | 388,886           | 78,485             | 19,633               | 0              | 0             | 7,416                     | 0                    | 2,918,068   | 2,948,595   |
| 41 | Psychological Services                                           | 2140       | 2,517,906   | 519,334           | 213                | 26,201               | 0              | 0             | 0                         | 0                    | 3,063,654   | 3,778,237   |
| 42 | Speech Pathology & Audiology Services                            | 2150       | 4,412,019   | 940,662           | 2,515              | 16,952               | 0              | 0             | 0                         | 0                    | 5,372,148   | 6,010,658   |
| 43 | Other Support Services - Pupils (Describe & Itemize)             | 2190       | 3,494,343   | 797,827           | 49,952             | 2,813                | 0              | 0             | 0                         | 0                    | 4,344,935   | 5,689,504   |
| 44 | Total Support Services - Pupils                                  | 2100       | 22,485,960  | 4,651,722         | 544,558            | 147,112              | 0              | 39,027        | 7,416                     | 0                    | 27,875,795  | 31,213,448  |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF                           |            |             |                   |                    |                      |                |               |                           |                      |             |             |
| 46 | Improvement of Instruction Services                              | 2210       | 4,417,195   | 919,958           | 943,450            | 44,330               | 0              | 46,571        | 8,836                     | 0                    | 6,380,340   | 8,061,983   |
| 47 | Educational Media Services                                       | 2220       | 2,777,207   | 747,319           | 16,251             | 148,914              | 0              | 360           | 201,560                   | 0                    | 3,891,611   | 4,143,074   |
| 48 | Assessment & Testing                                             | 2230       | 1,086,956   | 215,847           | 436,740            | 189,745              | 0              | 12,366        | 2,511                     | 0                    | 1,944,165   | 1,353,335   |
| 49 | Total Support Services - Instructional Staff                     | 2200       | 8,281,358   | 1,883,124         | 1,396,441          | 382,989              | 0              | 59,297        | 212,907                   | 0                    | 12,216,116  | 13,558,392  |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION                        |            |             |                   |                    |                      |                |               |                           |                      |             |             |
| 51 | Board of Education Services                                      | 2310       | 79,945      | 78,937            | 289,195            | 941                  | 0              | 60,945        | 0                         | 0                    | 509,963     | 783,261     |
| 52 | Executive Administration Services                                | 2320       | 721,462     | 149,624           | 246,695            | 11,675               | 0              | 36,319        | 9,331                     | 0                    | 1,175,106   | 899,956     |
| 53 | Special Area Administration Services                             | 2330       | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 54 | Tort Immunity Services                                           | 2361, 2365 | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 55 | Total Support Services - General Administration                  | 2300       | 801,407     | 228,561           | 535,890            | 12,616               | 0              | 97,264        | 9,331                     | 0                    | 1,685,069   | 1,683,217   |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION                         |            |             |                   |                    |                      |                |               |                           |                      |             |             |

Print Date: 11/29/2023

Community Unit SD 300 23 AFR STATE ss.xlsx

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

|     | A                                                                | B           | C                 | D                 | E                  | F                    | G                | H              | I                         | J                    | K                 | L                 |
|-----|------------------------------------------------------------------|-------------|-------------------|-------------------|--------------------|----------------------|------------------|----------------|---------------------------|----------------------|-------------------|-------------------|
|     |                                                                  |             | (100)             | (200)             | (300)              | (400)                | (500)            | (600)          | (700)                     | (800)                | (900)             |                   |
| 1   | Description (Enter Whole Dollars)                                | Funct #     | Salaries          | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay   | Other Objects  | Non-Capitalized Equipment | Termination Benefits | Total             | Budget            |
| 57  | Office of the Principal Services                                 | 2410        | 15,123,421        | 3,304,104         | 52,973             | 81,075               | 9,490            | 7,339          | 13,645                    | 0                    | 18,592,047        | 18,803,071        |
| 58  | Other Support Services - School Admin (Describe & Itemize)       | 2490        | 0                 | 0                 | 0                  | 0                    | 0                | 0              | 0                         | 0                    | 0                 | 0                 |
| 59  | <b>Total Support Services - School Administration</b>            | <b>2400</b> | <b>15,123,421</b> | <b>3,304,104</b>  | <b>52,973</b>      | <b>81,075</b>        | <b>9,490</b>     | <b>7,339</b>   | <b>13,645</b>             | <b>0</b>             | <b>18,592,047</b> | <b>18,803,071</b> |
| 60  | <b>SUPPORT SERVICES - BUSINESS</b>                               |             |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 61  | Direction of Business Support Services                           | 2510        | 436,238           | 51,762            | 134,564            | 4,369                | 0                | 10,500         | 0                         | 0                    | 637,433           | 373,333           |
| 62  | Fiscal Services                                                  | 2520        | 828,840           | 114,524           | 232,020            | 13,329               | 2,500            | 3,281          | 790                       | 0                    | 1,195,284         | 1,885,325         |
| 63  | Operation & Maintenance of Plant Services                        | 2540        | 2,085             | 4,154             | 1,568              | 0                    | 0                | 0              | 0                         | 0                    | 7,807             | 1,000             |
| 64  | Pupil Transportation Services                                    | 2550        | 0                 | 0                 | 163,764            | 0                    | 0                | 0              | 0                         | 0                    | 163,764           | 56,258            |
| 65  | Food Services                                                    | 2560        | 165,657           | 2,074             | 7,124,211          | 64,435               | 505,482          | 0              | 827,117                   | 0                    | 8,688,976         | 8,655,328         |
| 66  | Internal Services                                                | 2570        | 379,942           | 36,132            | 62,194             | 27,902               | 0                | 3,679          | 0                         | 0                    | 509,849           | 427,024           |
| 67  | <b>Total Support Services - Business</b>                         | <b>2500</b> | <b>1,812,762</b>  | <b>208,646</b>    | <b>7,718,321</b>   | <b>110,035</b>       | <b>507,982</b>   | <b>17,460</b>  | <b>827,907</b>            | <b>0</b>             | <b>11,203,113</b> | <b>11,398,268</b> |
| 68  | <b>SUPPORT SERVICES - CENTRAL</b>                                |             |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 69  | Direction of Central Support Services                            | 2610        | 0                 | 0                 | 0                  | 0                    | 0                | 0              | 0                         | 0                    | 0                 | 0                 |
| 70  | Planning, Research, Development, & Evaluation Services           | 2620        | 0                 | 0                 | 0                  | 0                    | 0                | 0              | 0                         | 0                    | 0                 | 0                 |
| 71  | Information Services                                             | 2630        | 490,536           | 74,498            | 74,208             | 11,251               | 0                | 1,074          | 2,527                     | 0                    | 654,094           | 656,127           |
| 72  | Staff Services                                                   | 2640        | 1,326,112         | 228,776           | 449,944            | 4,421                | 0                | 1,423          | 0                         | 0                    | 2,010,676         | 1,776,823         |
| 73  | Data Processing Services                                         | 2660        | 2,552,573         | 364,137           | 4,364,811          | 450,990              | 569,539          | 1,300          | 715,811                   | 0                    | 9,019,161         | 9,778,065         |
| 74  | <b>Total Support Services - Central</b>                          | <b>2600</b> | <b>4,369,221</b>  | <b>667,411</b>    | <b>4,888,963</b>   | <b>466,662</b>       | <b>569,539</b>   | <b>3,797</b>   | <b>718,338</b>            | <b>0</b>             | <b>11,683,931</b> | <b>12,211,015</b> |
| 75  | Other Support Services (Describe & Itemize)                      | 2900        | 27,414            | 44,382            | 3,402              | 7,248                | 0                | 0              | 0                         | 0                    | 82,446            | 21,358            |
| 76  | <b>Total Support Services</b>                                    | <b>2000</b> | <b>52,901,543</b> | <b>10,987,950</b> | <b>15,140,548</b>  | <b>1,207,737</b>     | <b>1,087,011</b> | <b>224,184</b> | <b>1,789,544</b>          | <b>0</b>             | <b>83,338,517</b> | <b>88,888,769</b> |
| 77  | <b>COMMUNITY SERVICES (ED)</b>                                   | <b>3000</b> | <b>1,108,129</b>  | <b>225,731</b>    | <b>42,194</b>      | <b>22,914</b>        | <b>69,765</b>    | <b>0</b>       | <b>1,129</b>              | <b>0</b>             | <b>1,469,862</b>  | <b>1,600,990</b>  |
| 78  | <b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>         | <b>4000</b> |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 79  | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                   |             |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 80  | Payments for Regular Programs                                    | 4110        |                   |                   | 0                  |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 81  | Payments for Special Education Programs                          | 4120        |                   |                   | 4,043,332          |                      |                  | 0              |                           |                      | 4,043,332         | 50,000            |
| 82  | Payments for Adult/Continuing Education Programs                 | 4130        |                   |                   | 0                  |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 83  | Payments for CTE Programs                                        | 4140        |                   |                   | 0                  |                      |                  | 24,000         |                           |                      | 24,000            | 44,100            |
| 84  | Payments for Community College Programs                          | 4170        |                   |                   | 0                  |                      |                  | 21,332         |                           |                      | 21,332            | 3,136,206         |
| 85  | Other Payments to In-State Govt. Units (Describe & Itemize)      | 4190        |                   |                   | 45,702             |                      |                  | 110            |                           |                      | 45,812            | 0                 |
| 86  | <b>Total Payments to Other Govt Units (In-State)</b>             | <b>4100</b> |                   |                   | <b>4,089,034</b>   |                      |                  | <b>45,442</b>  |                           |                      | <b>4,134,476</b>  | <b>3,230,306</b>  |
| 87  | Payments for Regular Programs - Tuition                          | 4210        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 88  | Payments for Special Education Programs - Tuition                | 4220        |                   |                   |                    |                      |                  | 98,344         |                           |                      | 98,344            | 985,234           |
| 89  | Payments for Adult/Continuing Education Programs - Tuition       | 4230        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 90  | Payments for CTE Programs - Tuition                              | 4240        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 91  | Payments for Community College Programs - Tuition                | 4270        |                   |                   |                    |                      |                  | 143,723        |                           |                      | 143,723           | 0                 |
| 92  | Payments for Other Programs - Tuition                            | 4280        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 93  | Other Payments to In-State Govt Units                            | 4290        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 94  | <b>Total Payments to Other Govt Units - Tuition (In State)</b>   | <b>4200</b> |                   |                   |                    |                      |                  | <b>242,067</b> |                           |                      | <b>242,067</b>    | <b>985,234</b>    |
| 95  | Payments for Regular Programs - Transfers                        | 4310        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 96  | Payments for Special Education Programs - Transfers              | 4320        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 97  | Payments for Adult/Continuing Ed Programs-Transfers              | 4330        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 98  | Payments for CTE Programs - Transfers                            | 4340        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 99  | Payments for Community College Program - Transfers               | 4370        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 100 | Payments for Other Programs - Transfers                          | 4380        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 101 | Other Payments to In-State Govt Units - Transfers                | 4390        |                   |                   | 0                  |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 102 | <b>Total Payments to Other Govt Units - Transfers (In-State)</b> | <b>4300</b> |                   |                   | <b>0</b>           |                      |                  | <b>0</b>       |                           |                      | <b>0</b>          | <b>0</b>          |
| 103 | Payments to Other Govt Units (Out-of-State)                      | 4400        |                   |                   | 0                  |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 104 | <b>Total Payments to Other Govt Units</b>                        | <b>4000</b> |                   |                   | <b>4,089,034</b>   |                      |                  | <b>287,509</b> |                           |                      | <b>4,376,543</b>  | <b>4,215,540</b>  |
| 105 | <b>DEBT SERVICES (ED)</b>                                        | <b>5000</b> |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 106 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>               |             |                   |                   |                    |                      |                  |                |                           |                      |                   |                   |
| 107 | Tax Anticipation Warrants                                        | 5110        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 108 | Tax Anticipation Notes                                           | 5120        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes            | 5130        |                   |                   |                    |                      |                  | 0              |                           |                      | 0                 | 0                 |



For Review and Discussion Purposes Only  
Subject to Change

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

|     | A                                                                                                                     | B           | C           | D                 | E                  | F                    | G              | H             | I                         | J                    | K           | L           |
|-----|-----------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|-------------|
|     |                                                                                                                       |             | (100)       | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)       |             |
| 1   | Description (Enter Whole Dollars)                                                                                     | Funct #     | Salaries    | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total       | Budget      |
| 110 | State Aid Anticipation Certificates                                                                                   | 5140        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 111 | Other Interest on Short-Term Debt                                                                                     | 5150        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 112 | <b>Total Interest on Short-Term Debt</b>                                                                              | <b>5100</b> |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 113 | Debt Services - Interest on Long-Term Debt                                                                            | 5200        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 114 | <b>Total Debt Services</b>                                                                                            | <b>5000</b> |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 115 | <b>PROVISIONS FOR CONTINGENCIES (ED)</b>                                                                              | <b>6000</b> |             |                   |                    |                      |                |               |                           |                      |             | 0           |
| 116 | <b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>                                  |             | 162,782,516 | 39,307,185        | 32,085,099         | 7,223,215            | 1,520,119      | 9,566,081     | 4,195,661                 | 0                    | 256,679,876 | 261,783,812 |
| 117 | <b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>                                     |             | 162,782,516 | 39,307,185        | 32,085,099         | 7,223,215            | 1,520,119      | 11,226,481    | 4,195,661                 | 0                    | 258,340,276 | 261,783,812 |
| 118 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b> |             |             |                   |                    |                      |                |               |                           |                      | 2,858,175   |             |
| 119 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>    |             |             |                   |                    |                      |                |               |                           |                      | 2,875,211   |             |
| 120 |                                                                                                                       |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 121 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>                                                               |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 122 | <b>SUPPORT SERVICES (O&amp;M)</b>                                                                                     | <b>2000</b> |             |                   |                    |                      |                |               |                           |                      |             |             |
| 123 | <b>SUPPORT SERVICES - PUPILS</b>                                                                                      |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)                                                       | 2100        | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 125 | <b>SUPPORT SERVICES - BUSINESS</b>                                                                                    |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 126 | Direction of Business Support Services                                                                                | 2510        | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 127 | Facilities Acquisition & Construction Services                                                                        | 2530        | 0           | 0                 | 2,461              | 337                  | 324,471        | 0             | 7,492                     | 0                    | 334,761     | 508,000     |
| 128 | Operation & Maintenance of Plant Services                                                                             | 2540        | 8,921,698   | 1,435,116         | 4,326,105          | 5,379,053            | 1,371,593      | 5,910         | 365,486                   | 0                    | 21,804,961  | 21,838,184  |
| 129 | Pupil Transportation Services                                                                                         | 2550        | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 130 | Food Services                                                                                                         | 2560        |             |                   |                    |                      | 0              |               | 0                         |                      | 0           | 0           |
| 131 | <b>Total Support Services - Business</b>                                                                              | <b>2500</b> | 8,921,698   | 1,435,116         | 4,328,566          | 5,379,390            | 1,696,064      | 5,910         | 372,978                   | 0                    | 22,139,722  | 22,346,184  |
| 132 | Other Support Services (Describe & Itemize)                                                                           | 2900        | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 133 | <b>Total Support Services</b>                                                                                         | <b>2000</b> | 8,921,698   | 1,435,116         | 4,328,566          | 5,379,390            | 1,696,064      | 5,910         | 372,978                   | 0                    | 22,139,722  | 22,346,184  |
| 134 | <b>COMMUNITY SERVICES (O&amp;M)</b>                                                                                   | <b>3000</b> | 0           | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0           | 0           |
| 135 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>                                                              | <b>4000</b> |             |                   |                    |                      |                |               |                           |                      |             |             |
| 136 | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                                                                        |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 137 | Payments for Regular Programs                                                                                         | 4110        |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 138 | Payments for Special Education Programs                                                                               | 4120        |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 139 | Payments for CTE Programs                                                                                             | 4140        |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize)                                                           | 4190        |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 141 | <b>Total Payments to Other Govt. Units (In-State)</b>                                                                 | <b>4100</b> |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 142 | Payments to Other Govt. Units (Out of State)                                                                          | 4400        |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 143 | <b>Total Payments to Other Govt Units</b>                                                                             | <b>4000</b> |             |                   | 0                  |                      |                | 0             |                           |                      | 0           | 0           |
| 144 | <b>DEBT SERVICES (O&amp;M)</b>                                                                                        | <b>5000</b> |             |                   |                    |                      |                |               |                           |                      |             |             |
| 145 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                                                                    |             |             |                   |                    |                      |                |               |                           |                      |             |             |
| 146 | Tax Anticipation Warrants                                                                                             | 5110        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 147 | Tax Anticipation Notes                                                                                                | 5120        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                                 | 5130        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 149 | State Aid Anticipation Certificates                                                                                   | 5140        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize)                                                                | 5150        |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 151 | <b>Total Debt Service - Interest on Short-Term Debt</b>                                                               | <b>5100</b> |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 152 | <b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>                                                                      | <b>5200</b> |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 153 | <b>Total Debt Services</b>                                                                                            | <b>5000</b> |             |                   |                    |                      |                | 0             |                           |                      | 0           | 0           |
| 154 | <b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>                                                                         | <b>6000</b> |             |                   |                    |                      |                |               |                           |                      |             | 0           |
| 155 | <b>Total Direct Disbursements/Expenditures</b>                                                                        |             | 8,921,698   | 1,435,116         | 4,328,566          | 5,379,390            | 1,696,064      | 5,910         | 372,978                   | 0                    | 22,139,722  | 22,346,184  |
| 156 | <b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>                                      |             |             |                   |                    |                      |                |               |                           |                      | 10,931,934  |             |

For Review and Discussion Purposes Only  
Subject to Change

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

|     | A                                                                        | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K            | L          |
|-----|--------------------------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|--------------|------------|
| 1   |                                                                          |         | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)        |            |
| 2   | Description (Enter Whole Dollars)                                        | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total        | Budget     |
| 157 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 158 | <b>30 - DEBT SERVICES (DS)</b>                                           |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS)                                 | 4000    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)                           |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 161 | Payments for Regular Programs                                            | 4110    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 162 | Payments for Special Education Programs                                  | 4120    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize)               | 4190    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 164 | Total Payments to Other Districts & Govt Units (In-State)                | 4000    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 165 | DEBT SERVICES (DS)                                                       | 5000    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                              |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 167 | Tax Anticipation Warrants                                                | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 168 | Tax Anticipation Notes                                                   | 5120    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 170 | State Aid Anticipation Certificates                                      | 5140    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize)                   | 5150    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 172 | Total Debt Services - Interest On Short-Term Debt                        | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                               | 5200    |          |                   |                    |                      |                | 9,110,638     |                           |                      | 9,110,638    | 11,446,478 |
|     | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                  | 5300    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 174 | (Lease/Purchase Principal Retired) <sup>11</sup>                         |         |          |                   |                    |                      |                | 79,019,799    |                           |                      | 79,019,799   | 17,870,000 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5400    |          |                   | 315,819            |                      |                | 0             |                           |                      | 315,819      | 20,000     |
| 176 | Total Debt Services                                                      | 5000    |          |                   | 315,819            |                      |                | 88,130,437    |                           |                      | 88,446,256   | 29,336,478 |
| 177 | PROVISION FOR CONTINGENCIES (DS)                                         | 6000    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 178 | Total Disbursements/ Expenditures                                        |         |          |                   | 315,819            |                      |                | 88,130,437    |                           |                      | 88,446,256   | 29,336,478 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |          |                   |                    |                      |                |               |                           |                      | (61,702,532) |            |
| 180 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 181 | <b>40 - TRANSPORTATION FUND (TR)</b>                                     |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 182 | SUPPORT SERVICES (TR)                                                    |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 183 | SUPPORT SERVICES - PUPILS                                                |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)          | 2100    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0            | 0          |
| 185 | SUPPORT SERVICES - BUSINESS                                              |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 186 | Pupil Transportation Services                                            | 2550    | 605,954  | 36,438            | 17,050,056         | 1,391,636            | 43,641         | 0             | 57,244                    | 0                    | 19,184,969   | 19,785,103 |
| 187 | Other Support Services (Describe & Itemize)                              | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0            | 0          |
| 188 | Total Support Services                                                   | 2000    | 605,954  | 36,438            | 17,050,056         | 1,391,636            | 43,641         | 0             | 57,244                    | 0                    | 19,184,969   | 19,785,103 |
| 189 | COMMUNITY SERVICES (TR)                                                  | 3000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0            | 0          |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR)                                 | 4000    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE)                                  |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 192 | Payments for Regular Programs                                            | 4110    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 193 | Payments for Special Education Programs                                  | 4120    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 194 | Payments for Adult/Continuing Education Programs                         | 4130    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 195 | Payments for CTE Programs                                                | 4140    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 196 | Payments for Community College Programs                                  | 4170    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize)              | 4190    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 198 | Total Payments to Other Govt. Units (In-State)                           | 4100    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)                              | 4400    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 200 | Total Payments to Other Govt Units                                       | 4000    |          |                   | 0                  |                      |                | 0             |                           |                      | 0            | 0          |
| 201 | DEBT SERVICES (TR)                                                       | 5000    |          |                   |                    |                      |                |               |                           |                      |              |            |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT                               |         |          |                   |                    |                      |                |               |                           |                      |              |            |
| 203 | Tax Anticipation Warrants                                                | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 204 | Tax Anticipation Notes                                                   | 5120    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |
| 206 | State Aid Anticipation Certificates                                      | 5140    |          |                   |                    |                      |                | 0             |                           |                      | 0            | 0          |

For Review and Discussion Purposes Only  
Subject to Change

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

|     | A                                                                                                              | B           | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K          | L          |
|-----|----------------------------------------------------------------------------------------------------------------|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------|------------|
|     |                                                                                                                |             | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)      |            |
| 1   | Description (Enter Whole Dollars)                                                                              | Funct #     | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total      | Budget     |
| 207 | Other Interest on Short-Term Debt (Describe & Itemize)                                                         | 5150        |          |                   |                    |                      |                | 0             |                           |                      | 0          | 0          |
| 208 | <b>Total Debt Services - Interest On Short-Term Debt</b>                                                       | <b>5100</b> |          |                   |                    |                      |                | 0             |                           |                      | 0          | 0          |
| 209 | <b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>                                                              | <b>5200</b> |          |                   |                    |                      |                | 0             |                           |                      | 0          | 0          |
|     | <b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b> | <b>5300</b> |          |                   |                    |                      |                |               |                           |                      |            |            |
| 210 |                                                                                                                |             |          |                   |                    |                      |                | 18,240        |                           |                      | 18,240     | 0          |
| 211 | <b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>                                                          | <b>5400</b> |          |                   |                    |                      |                | 0             |                           |                      | 0          | 0          |
| 212 | <b>Total Debt Services</b>                                                                                     | <b>5000</b> |          |                   |                    |                      |                | 18,240        |                           |                      | 18,240     | 0          |
| 213 | <b>PROVISION FOR CONTINGENCIES (TR)</b>                                                                        | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |            | 0          |
| 214 | <b>Total Disbursements/ Expenditures</b>                                                                       |             | 605,954  | 36,438            | 17,050,056         | 1,391,636            | 43,641         | 18,240        | 57,244                    | 0                    | 19,203,209 | 19,785,103 |
| 215 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>                                |             |          |                   |                    |                      |                |               |                           |                      | 1,178      |            |
| 216 |                                                                                                                |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 217 | <b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>                                                  |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 218 | <b>INSTRUCTION (MR/SS)</b>                                                                                     | <b>1000</b> |          |                   |                    |                      |                |               |                           |                      |            |            |
| 219 | Regular Programs                                                                                               | 1100        |          | 952,772           |                    |                      |                |               |                           |                      | 952,772    | 1,039,318  |
| 220 | Pre-K Programs                                                                                                 | 1125        |          | 10,813            |                    |                      |                |               |                           |                      | 10,813     | 17,323     |
| 221 | Special Education Programs (Functions 1200-1220)                                                               | 1200        |          | 963,872           |                    |                      |                |               |                           |                      | 963,872    | 1,324,128  |
| 222 | Special Education Programs - Pre-K                                                                             | 1225        |          | 98,705            |                    |                      |                |               |                           |                      | 98,705     | 57,688     |
| 223 | Remedial and Supplemental Programs - K-12                                                                      | 1250        |          | 54,161            |                    |                      |                |               |                           |                      | 54,161     | 40,435     |
| 224 | Remedial and Supplemental Programs - Pre-K                                                                     | 1275        |          | 47,270            |                    |                      |                |               |                           |                      | 47,270     | 37,113     |
| 225 | Adult/Continuing Education Programs                                                                            | 1300        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 0          |
| 226 | CTE Programs                                                                                                   | 1400        |          | 2,285             |                    |                      |                |               |                           |                      | 2,285      | 3,923      |
| 227 | Interscholastic Programs                                                                                       | 1500        |          | 67,520            |                    |                      |                |               |                           |                      | 67,520     | 48,048     |
| 228 | Summer School Programs                                                                                         | 1600        |          | 26,039            |                    |                      |                |               |                           |                      | 26,039     | 3,978      |
| 229 | Gifted Programs                                                                                                | 1650        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 16         |
| 230 | Driver's Education Programs                                                                                    | 1700        |          | 5,374             |                    |                      |                |               |                           |                      | 5,374      | 4,543      |
| 231 | Bilingual Programs                                                                                             | 1800        |          | 190,876           |                    |                      |                |               |                           |                      | 190,876    | 257,563    |
| 232 | Truants' Alternative & Optional Programs                                                                       | 1900        |          | 44,991            |                    |                      |                |               |                           |                      | 44,991     | 39,935     |
| 233 | <b>Total Instruction</b>                                                                                       | <b>1000</b> |          | 2,464,678         |                    |                      |                |               |                           |                      | 2,464,678  | 2,874,011  |
| 234 | <b>SUPPORT SERVICES (MR/SS)</b>                                                                                | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |            |            |
| 235 | <b>SUPPORT SERVICES - PUPILS</b>                                                                               |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 236 | Attendance & Social Work Services                                                                              | 2110        |          | 112,186           |                    |                      |                |               |                           |                      | 112,186    | 89,680     |
| 237 | Guidance Services                                                                                              | 2120        |          | 48,092            |                    |                      |                |               |                           |                      | 48,092     | 49,373     |
| 238 | Health Services                                                                                                | 2130        |          | 192,959           |                    |                      |                |               |                           |                      | 192,959    | 233,942    |
| 239 | Psychological Services                                                                                         | 2140        |          | 33,735            |                    |                      |                |               |                           |                      | 33,735     | 41,244     |
| 240 | Speech Pathology & Audiology Services                                                                          | 2150        |          | 59,585            |                    |                      |                |               |                           |                      | 59,585     | 69,777     |
| 241 | Other Support Services - Pupils (Describe & Itemize)                                                           | 2190        |          | 202,218           |                    |                      |                |               |                           |                      | 202,218    | 215,581    |
| 242 | <b>Total Support Services - Pupils</b>                                                                         | <b>2100</b> |          | 648,775           |                    |                      |                |               |                           |                      | 648,775    | 699,597    |
| 243 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                                                                  |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 244 | Improvement of Instruction Services                                                                            | 2210        |          | 87,025            |                    |                      |                |               |                           |                      | 87,025     | 81,263     |
| 245 | Educational Media Services                                                                                     | 2220        |          | 135,317           |                    |                      |                |               |                           |                      | 135,317    | 167,067    |
| 246 | Assessment & Testing                                                                                           | 2230        |          | 64,771            |                    |                      |                |               |                           |                      | 64,771     | 24,842     |
| 247 | <b>Total Support Services - Instructional Staff</b>                                                            | <b>2200</b> |          | 287,113           |                    |                      |                |               |                           |                      | 287,113    | 273,172    |
| 248 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                                                               |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 249 | Board of Education Services                                                                                    | 2310        |          | 1,450             |                    |                      |                |               |                           |                      | 1,450      | 1,086      |
| 250 | Executive Administration Services                                                                              | 2320        |          | 28,275            |                    |                      |                |               |                           |                      | 28,275     | 29,403     |
| 251 | Special Area Administration Services                                                                           | 2330        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 0          |
| 252 | Claims Paid from Self Insurance Fund                                                                           | 2361        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 0          |
| 253 | Risk Management and Claims Services Payments                                                                   | 2365        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 0          |
| 254 | <b>Total Support Services - General Administration</b>                                                         | <b>2300</b> |          | 29,725            |                    |                      |                |               |                           |                      | 29,725     | 30,489     |
| 255 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                                                                |             |          |                   |                    |                      |                |               |                           |                      |            |            |
| 256 | Office of the Principal Services                                                                               | 2410        |          | 790,300           |                    |                      |                |               |                           |                      | 790,300    | 895,820    |
| 257 | Other Support Services - School Administration (Describe & Itemize)                                            | 2490        |          | 0                 |                    |                      |                |               |                           |                      | 0          | 0          |
| 258 | <b>Total Support Services - School Administration</b>                                                          | <b>2400</b> |          | 790,300           |                    |                      |                |               |                           |                      | 790,300    | 895,820    |

Preliminary Draft  
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Subject to Change

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

|     | A                                                                               | B           | C        | D                 | E                  | F                    | G                 | H             | I                         | J                    | K                 | L                 |
|-----|---------------------------------------------------------------------------------|-------------|----------|-------------------|--------------------|----------------------|-------------------|---------------|---------------------------|----------------------|-------------------|-------------------|
|     |                                                                                 |             | (100)    | (200)             | (300)              | (400)                | (500)             | (600)         | (700)                     | (800)                | (900)             |                   |
| 1   | Description (Enter Whole Dollars)                                               | Funct #     | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay    | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total             | Budget            |
| 259 | <b>SUPPORT SERVICES - BUSINESS</b>                                              |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 260 | Direction of Business Support Services                                          | 2510        |          | 14,167            |                    |                      |                   |               |                           |                      | 14,167            | 15,266            |
| 261 | Fiscal Services                                                                 | 2520        |          | 125,344           |                    |                      |                   |               |                           |                      | 125,344           | 144,466           |
| 262 | Facilities Acquisition & Construction Services                                  | 2530        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 263 | Operation & Maintenance of Plant Services                                       | 2540        |          | 1,302,748         |                    |                      |                   |               |                           |                      | 1,302,748         | 1,527,795         |
| 264 | Pupil Transportation Services                                                   | 2550        |          | 32,627            |                    |                      |                   |               |                           |                      | 32,627            | 28,939            |
| 265 | Food Services                                                                   | 2560        |          | 2,478             |                    |                      |                   |               |                           |                      | 2,478             | 3,954             |
| 266 | Internal Services                                                               | 2570        |          | 61,252            |                    |                      |                   |               |                           |                      | 61,252            | 53,105            |
| 267 | <b>Total Support Services - Business</b>                                        | <b>2500</b> |          | <b>1,538,616</b>  |                    |                      |                   |               |                           |                      | <b>1,538,616</b>  | <b>1,773,525</b>  |
| 268 | <b>SUPPORT SERVICES - CENTRAL</b>                                               |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 269 | Direction of Central Support Services                                           | 2610        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 270 | Planning, Research, Development, & Evaluation Services                          | 2620        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 271 | Information Services                                                            | 2630        |          | 81,454            |                    |                      |                   |               |                           |                      | 81,454            | 76,971            |
| 272 | Staff Services                                                                  | 2640        |          | 146,577           |                    |                      |                   |               |                           |                      | 146,577           | 174,663           |
| 273 | Data Processing Services                                                        | 2660        |          | 373,476           |                    |                      |                   |               |                           |                      | 373,476           | 378,744           |
| 274 | <b>Total Support Services - Central</b>                                         | <b>2600</b> |          | <b>601,507</b>    |                    |                      |                   |               |                           |                      | <b>601,507</b>    | <b>630,378</b>    |
| 275 | Other Support Services (Describe & Itemize)                                     | 2900        |          | 532               |                    |                      |                   |               |                           |                      | 532               | 315               |
| 276 | <b>Total Support Services</b>                                                   | <b>2000</b> |          | <b>3,896,568</b>  |                    |                      |                   |               |                           |                      | <b>3,896,568</b>  | <b>4,303,296</b>  |
| 277 | <b>COMMUNITY SERVICES (MR/SS)</b>                                               | <b>3000</b> |          | <b>130,180</b>    |                    |                      |                   |               |                           |                      | <b>130,180</b>    | <b>3</b>          |
| 278 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>                          | <b>4000</b> |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 279 | Payments for Regular Programs                                                   | 4110        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 280 | Payments for Special Education Programs                                         | 4120        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 281 | Payments for CTE Programs                                                       | 4140        |          | 0                 |                    |                      |                   |               |                           |                      | 0                 | 0                 |
| 282 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          | <b>0</b>          |                    |                      |                   |               |                           |                      | <b>0</b>          | <b>0</b>          |
| 283 | <b>DEBT SERVICES (MR/SS)</b>                                                    | <b>5000</b> |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 284 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>                               |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 285 | Tax Anticipation Warrants                                                       | 5110        |          |                   |                    |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 286 | Tax Anticipation Notes                                                          | 5120        |          |                   |                    |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes                           | 5130        |          |                   |                    |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 288 | State Aid Anticipation Certificates                                             | 5140        |          |                   |                    |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 289 | Other (Describe & Itemize)                                                      | 5150        |          |                   |                    |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 290 | <b>Total Debt Services - Interest</b>                                           | <b>5000</b> |          |                   |                    |                      |                   | <b>0</b>      |                           |                      | <b>0</b>          | <b>0</b>          |
| 291 | <b>PROVISION FOR CONTINGENCIES (MR/SS)</b>                                      | <b>6000</b> |          |                   |                    |                      |                   |               |                           |                      |                   | 0                 |
| 292 | <b>Total Disbursements/Expenditures</b>                                         |             |          | <b>6,491,426</b>  |                    |                      |                   | <b>0</b>      |                           |                      | <b>6,491,426</b>  | <b>7,177,310</b>  |
| 293 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                   |               |                           |                      | <b>(872,733)</b>  |                   |
| 294 |                                                                                 |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 295 | <b>60 - CAPITAL PROJECTS (CP)</b>                                               |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 296 | <b>SUPPORT SERVICES (CP)</b>                                                    | <b>2000</b> |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 297 | <b>SUPPORT SERVICES - BUSINESS</b>                                              |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 298 | Facilities Acquisition and Construction Services                                | 2530        | 0        | 0                 | 0                  | 0                    | 15,161,706        | 0             | 0                         | 0                    | 15,161,706        | 23,033,352        |
| 299 | Other Support Services (Describe & Itemize)                                     | 2900        | 0        | 0                 | 0                  | 0                    | 0                 | 0             | 0                         | 0                    | 0                 | 0                 |
| 300 | <b>Total Support Services</b>                                                   | <b>2000</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>15,161,706</b> | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>15,161,706</b> | <b>23,033,352</b> |
| 301 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>                             | <b>4000</b> |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 302 | <b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>                                  |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |
| 303 | Payments to Regular Programs (In-State)                                         | 4110        |          |                   | 0                  |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 304 | Payments for Special Education Programs                                         | 4120        |          |                   | 0                  |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 305 | Payments for CTE Programs                                                       | 4140        |          |                   | 0                  |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize)                     | 4190        |          |                   | 0                  |                      |                   | 0             |                           |                      | 0                 | 0                 |
| 307 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          |                   | <b>0</b>           |                      |                   | <b>0</b>      |                           |                      | <b>0</b>          | <b>0</b>          |
| 308 | <b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>                                 | <b>6000</b> |          |                   |                    |                      |                   |               |                           |                      |                   | 0                 |
| 309 | <b>Total Disbursements/Expenditures</b>                                         |             | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>15,161,706</b> | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>15,161,706</b> | <b>23,033,352</b> |
| 310 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                   |               |                           |                      | <b>742,692</b>    |                   |
| 311 |                                                                                 |             |          |                   |                    |                      |                   |               |                           |                      |                   |                   |

For Review and Discussion Purposes Only  
Subject to Change

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

|     | A                                                    | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K         | L         |
|-----|------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
|     |                                                      |         | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)     |           |
| 1   | Description (Enter Whole Dollars)                    | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total     | Budget    |
| 312 | 70 - WORKING CASH (WC)                               |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 313 |                                                      |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 314 | 80 - TORT FUND (TF)                                  |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 315 | INSTRUCTION (TF)                                     | 1000    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 316 | Regular Programs                                     | 1100    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 317 | Tuition Payment to Charter Schools                   | 1115    |          |                   | 0                  |                      |                |               |                           |                      | 0         | 0         |
| 318 | Pre-K Programs                                       | 1125    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 319 | Special Education Programs (Functions 1200 - 1220)   | 1200    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 320 | Special Education Programs Pre-K                     | 1225    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 321 | Remedial and Supplemental Programs K-12              | 1250    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 322 | Remedial and Supplemental Programs Pre-K             | 1275    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 323 | Adult/Continuing Education Programs                  | 1300    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 324 | CTE Programs                                         | 1400    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 325 | Interscholastic Programs                             | 1500    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 326 | Summer School Programs                               | 1600    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 327 | Gifted Programs                                      | 1650    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 328 | Driver's Education Programs                          | 1700    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 329 | Bilingual Programs                                   | 1800    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 330 | Truant Alternative & Optional Programs               | 1900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 331 | Pre-K Programs - Private Tuition                     | 1910    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 332 | Regular K-12 Programs Private Tuition                | 1911    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 333 | Special Education Programs K-12 Private Tuition      | 1912    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 334 | Special Education Programs Pre-K Tuition             | 1913    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition  | 1914    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 337 | Adult/Continuing Education Programs Private Tuition  | 1916    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 338 | CTE Programs Private Tuition                         | 1917    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 339 | Interscholastic Programs Private Tuition             | 1918    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 340 | Summer School Programs Private Tuition               | 1919    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 341 | Gifted Programs Private Tuition                      | 1920    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 342 | Bilingual Programs Private Tuition                   | 1921    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition  | 1922    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 344 | Total Instruction <sup>14</sup>                      | 1000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 345 | SUPPORT SERVICES (TF)                                | 2000    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 346 | Support Services - Pupil                             | 2100    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 347 | Attendance & Social Work Services                    | 2110    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 348 | Guidance Services                                    | 2120    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 349 | Health Services                                      | 2130    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 350 | Psychological Services                               | 2140    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 351 | Speech Pathology & Audiology Services                | 2150    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 353 | Total Support Services - Pupil                       | 2100    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 354 | Support Services - Instructional Staff               | 2200    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 355 | Improvement of Instruction Services                  | 2210    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 356 | Educational Media Services                           | 2220    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 357 | Assessment & Testing                                 | 2230    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 358 | Total Support Services - Instructional Staff         | 2200    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 359 | SUPPORT SERVICES - GENERAL ADMINISTRATION            | 2300    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 360 | Board of Education Services                          | 2310    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 361 | Executive Administration Services                    | 2320    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 362 | Special Area Administration Services                 | 2330    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 363 | Claims Paid from Self Insurance Fund                 | 2361    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 364 | Risk Management and Claims Services Payments         | 2365    | 0        | 0                 | 2,145,525          | 0                    | 0              | 0             | 0                         | 0                    | 2,145,525 | 2,139,138 |
| 365 | Total Support Services - General Administration      | 2300    | 0        | 0                 | 2,145,525          | 0                    | 0              | 0             | 0                         | 0                    | 2,145,525 | 2,139,138 |
| 366 | Support Services - School Administration             | 2400    |          |                   |                    |                      |                |               |                           |                      |           |           |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2023**

|     | A                                                                                 | B           | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K                | L                |
|-----|-----------------------------------------------------------------------------------|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|------------------|
|     |                                                                                   |             | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)            |                  |
| 1   | Description (Enter Whole Dollars)                                                 | Funct #     | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total            | Budget           |
| 367 | Office of the Principal Services                                                  | 2410        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 368 | Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>    | 2490        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 369 | <b>Total Support Services - School Administration</b>                             | <b>2400</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>0</b>         | <b>0</b>         |
| 370 | <b>Support Services - Business</b>                                                | <b>2500</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 371 | Direction of Business Support Services                                            | 2510        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 372 | Fiscal Services                                                                   | 2520        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 373 | Facilities Acquisition and Construction Services                                  | 2530        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 374 | Operation & Maintenance of Plant Services                                         | 2540        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 375 | Pupil Transportation Services                                                     | 2550        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 376 | Food Services                                                                     | 2560        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 377 | Internal Services                                                                 | 2570        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 378 | <b>Total Support Services - Business</b>                                          | <b>2500</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>0</b>         | <b>0</b>         |
| 379 | <b>Support Services - Central</b>                                                 | <b>2600</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 380 | Direction of Central Support Services                                             | 2610        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 381 | Planning, Research, Development & Evaluation Services                             | 2620        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 382 | Information Services                                                              | 2630        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 383 | Staff Services                                                                    | 2640        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 384 | Data Processing Services                                                          | 2660        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 385 | <b>Total Support Services - Central</b>                                           | <b>2600</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>0</b>         | <b>0</b>         |
| 386 | <b>Other Support Services <i>(Describe &amp; Itemize)</i></b>                     | <b>2900</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>0</b>         | <b>0</b>         |
| 387 | <b>Total Support Services</b>                                                     | <b>2000</b> | <b>0</b> | <b>0</b>          | <b>2,145,525</b>   | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>2,145,525</b> | <b>2,139,138</b> |
| 388 | <b>COMMUNITY SERVICES (TF)</b>                                                    | <b>3000</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>0</b>         | <b>0</b>         |
| 389 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>                               | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 390 | <b>Payments to Other Dist &amp; Govt Units (In-State)</b>                         |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 391 | Payments for Regular Programs                                                     | 4110        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 392 | Payments for Special Education Programs                                           | 4120        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 393 | Payments for Adult/Continuing Education Programs                                  | 4130        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 394 | Payments for CTE Programs                                                         | 4140        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 395 | Payments for Community College Programs                                           | 4170        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 396 | Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>             | 4190        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 397 | <b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>                   | <b>4100</b> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 398 | Payments for Regular Programs - Tuition                                           | 4210        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 399 | Payments for Special Education Programs - Tuition                                 | 4220        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 400 | Payments for Adult/Continuing Education Programs - Tuition                        | 4230        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 401 | Payments for CTE Programs - Tuition                                               | 4240        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 402 | Payments for Community College Programs - Tuition                                 | 4270        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 403 | Payments for Other Programs - Tuition                                             | 4280        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 404 | Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>             | 4290        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 405 | <b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>         | <b>4200</b> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 406 | Payments for Regular Programs - Transfers                                         | 4310        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 407 | Payments for Special Education Programs - Transfers                               | 4320        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 408 | Payments for Adult/Continuing Ed Programs - Transfers                             | 4330        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 409 | Payments for CTE Programs - Transfers                                             | 4340        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 410 | Payments for Community College Program - Transfers                                | 4370        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 411 | Payments for Other Programs - Transfers                                           | 4380        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 412 | Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i> | 4390        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 413 | <b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>         | <b>4300</b> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 414 | Payments to Other Dist & Govt Units (Out of State)                                | 4400        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 415 | <b>Total Payments to Other Dist &amp; Govt Units</b>                              | <b>4000</b> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 416 | <b>DEBT SERVICES (TF)</b>                                                         | <b>5000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 417 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                                |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 418 | Tax Anticipation Warrants                                                         | 5110        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 419 | Tax Anticipation Notes                                                            | 5120        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 420 | Corporate Personal Prop. Repl. Tax Anticipation Notes                             | 5130        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 421 | State Aid Anticipation Certificates                                               | 5140        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 422 | Other Interest or Short-Term Debt                                                 | 5150        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |

For Review and Discussion Purposes Only  
Subject to Change

STATEMENT OF EXPENDITURES/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

Page 24

Page 24

|     | A                                                                                                       | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K         | L         |
|-----|---------------------------------------------------------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
|     |                                                                                                         |         | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)     |           |
| 1   | Description (Enter Whole Dollars)                                                                       | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total     | Budget    |
| 423 | Total Debt Services - Interest on Short-Term Debt                                                       | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 424 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                              | 5200    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
|     | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                                                  | 5300    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 425 | (Lease/Purchase Principal Retired) <sup>11</sup>                                                        |         |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize)                                                              | 5400    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 427 | Total Debt Services                                                                                     | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 428 | PROVISIONS FOR CONTINGENCIES (TF)                                                                       | 6000    |          |                   |                    |                      |                |               |                           |                      |           | 0         |
| 429 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 2,145,525          | 0                    | 0              | 0             | 0                         | 0                    | 2,145,525 | 2,139,138 |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | 88,583    |           |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S)                                                               |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 433 | SUPPORT SERVICES (FP&S)                                                                                 | 2000    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 434 | SUPPORT SERVICES - BUSINESS                                                                             |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 435 | Facilities Acquisition & Construction Services                                                          | 2530    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 436 | Operation & Maintenance of Plant Services                                                               | 2540    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 437 | Total Support Services - Business                                                                       | 2500    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 438 | Other Support Services (Describe & Itemize)                                                             | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 439 | Total Support Services                                                                                  | 2000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 440 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)                                                              | 4000    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 441 | Payments to Regular Programs                                                                            | 4110    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 442 | Payments to Special Education Programs                                                                  | 4120    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize)                                             | 4190    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 444 | Total Payments to Other Govt Units                                                                      | 4000    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 445 | DEBT SERVICES (FP&S)                                                                                    | 5000    |          |                   |                    |                      |                |               |                           |                      |           |           |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT                                                              |         |          |                   |                    |                      |                |               |                           |                      |           |           |
| 447 | Tax Anticipation Warrants                                                                               | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize)                                                  | 5150    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 449 | Total Debt Service - Interest on Short-Term Debt                                                        | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                              | 5200    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
|     | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 451 | Total Debt Service                                                                                      | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 453 | PROVISION FOR CONTINGENCIES (FP&S)                                                                      | 6000    |          |                   |                    |                      |                |               |                           |                      |           | 0         |
| 454 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | 0         |           |

|    | A                                                                                                  | B                                                                               | C                                          | D                                                    | E                                                 | F                                               |
|----|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|
| 1  | <b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>                                                         |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 2  | <b>Description (Enter Whole Dollars)</b>                                                           | <b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b> | <b>Taxes Received (from the 2022 Levy)</b> | <b>Taxes Received (from 2021 &amp; Prior Levies)</b> | <b>Total Estimated Taxes (from the 2022 Levy)</b> | <b>Estimated Taxes Due (from the 2022 Levy)</b> |
| 3  |                                                                                                    |                                                                                 |                                            | <b>(Column B - C)</b>                                |                                                   | <b>(Column E - C)</b>                           |
| 4  | Educational                                                                                        | 116,694,538                                                                     | 60,560,034                                 | 56,134,504                                           | 121,971,656                                       | 61,411,622                                      |
| 5  | Operations & Maintenance                                                                           | 31,837,412                                                                      | 17,092,854                                 | 14,744,558                                           | 34,274,902                                        | 17,182,048                                      |
| 6  | Debt Services **                                                                                   | 25,897,676                                                                      | 12,479,532                                 | 13,418,144                                           | 25,032,333                                        | 12,552,801                                      |
| 7  | Transportation                                                                                     | 9,674,581                                                                       | 5,188,750                                  | 4,485,831                                            | 10,407,529                                        | 5,218,779                                       |
| 8  | Municipal Retirement                                                                               | 1,538,265                                                                       | 214,723                                    | 1,323,542                                            | 432,032                                           | 217,309                                         |
| 9  | Capital Improvements                                                                               | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 10 | Working Cash                                                                                       | 4,428                                                                           | 2,371                                      | 2,057                                                | 4,758                                             | 2,387                                           |
| 11 | Tort Immunity                                                                                      | 2,231,683                                                                       | 1,200,633                                  | 1,031,050                                            | 2,408,339                                         | 1,207,706                                       |
| 12 | Fire Prevention & Safety                                                                           | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 13 | Leasing Levy                                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 14 | Special Education                                                                                  | 33,758,716                                                                      | 18,061,975                                 | 15,696,741                                           | 36,237,155                                        | 18,175,180                                      |
| 15 | Area Vocational Construction                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 16 | Social Security/Medicare Only                                                                      | 3,464,693                                                                       | 1,817,829                                  | 1,646,864                                            | 3,645,745                                         | 1,827,916                                       |
| 17 | Summer School                                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 18 | Other (Describe & Itemize)                                                                         | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 19 | <b>Totals</b>                                                                                      | <b>225,101,992</b>                                                              | <b>116,618,701</b>                         | <b>108,483,291</b>                                   | <b>234,414,449</b>                                | <b>117,795,748</b>                              |
| 20 |                                                                                                    |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.    |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). |                                                                                 |                                            |                                                      |                                                   |                                                 |



Preliminary Draft  
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|    | A                                                                                          | B                                                       | C                                             | D                                                     | E                                                      | F                                                     | G                                                  | H                                                      | I                                           | J                                                                   |
|----|--------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------------|
| 1  | <b>SCHEDULE OF SHORT-TERM DEBT</b>                                                         |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 2  | <b>Description (Enter Whole Dollars)</b>                                                   |                                                         | <b>Outstanding<br/>Beginning July 1, 2022</b> | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding<br/>Ending June 30, 2023</b>           |                                                    |                                                        |                                             |                                                                     |
| 3  | <b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>              |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 4  | <b>Total CPPRT Notes</b>                                                                   |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 5  | <b>TAX ANTICIPATION WARRANTS (TAW)</b>                                                     |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 6  | Educational Fund                                                                           |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 7  | Operations & Maintenance Fund                                                              |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 8  | Debt Services - Construction                                                               |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 9  | Debt Services - Working Cash                                                               |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 10 | Debt Services - Refunding Bonds                                                            |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 11 | Transportation Fund                                                                        |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 12 | Municipal Retirement/Social Security Fund                                                  |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 13 | Fire Prevention & Safety Fund                                                              |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 14 | Other - (Describe & Itemize)                                                               |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 15 | <b>Total TAWs</b>                                                                          |                                                         | 0                                             | 0                                                     | 0                                                      | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 16 | <b>TAX ANTICIPATION NOTES (TAN)</b>                                                        |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 17 | Educational Fund                                                                           |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 18 | Operations & Maintenance Fund                                                              |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 19 | Fire Prevention & Safety Fund                                                              |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 20 | Other - (Describe & Itemize)                                                               |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 21 | <b>Total TANs</b>                                                                          |                                                         | 0                                             | 0                                                     | 0                                                      | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 22 | <b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>                                                  |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 23 | <b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b> |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 24 | <b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>                  |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 25 | <b>Total (All Funds)</b>                                                                   |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 26 | <b>OTHER SHORT-TERM BORROWING</b>                                                          |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 27 | <b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>                           |                                                         |                                               |                                                       |                                                        | 0                                                     |                                                    |                                                        |                                             |                                                                     |
| 28 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 29 | <b>SCHEDULE OF LONG-TERM DEBT</b>                                                          |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 30 | <b>Part A: GASB 87 Leases Only</b>                                                         | <b>Date of Issue<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>               | <b>Type of Issue *</b>                                | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 31 | Lease liabilities                                                                          | Various                                                 | 4,846,689                                     | 7                                                     | 2,778,933                                              |                                                       | 461,325                                            | 1,334,799                                              | 1,905,459                                   | 1,811,544                                                           |
| 32 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 33 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 34 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 35 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 36 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 37 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 38 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 39 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 40 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 41 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 42 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 43 |                                                                                            |                                                         | 4,846,689                                     |                                                       | 2,778,933                                              | 0                                                     | 461,325                                            | 1,334,799                                              | 1,905,459                                   | 1,811,544                                                           |
| 44 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 45 | <b>Part B: Other Long-Term Debt<br/>Identification or Name of Issue</b>                    | <b>Date of Issue<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>               | <b>Type of Issue *</b>                                | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 46 | 2012 Refunding Bonds                                                                       | 11/01/13                                                | 9,725,000                                     | 3                                                     | 6,510,000                                              |                                                       |                                                    | 6,510,000                                              | 0                                           | 0                                                                   |
| 47 | 2013 Refunding Bonds                                                                       | 09/04/13                                                | 59,815,000                                    | 3                                                     | 59,815,000                                             |                                                       |                                                    | 59,815,000                                             | 0                                           | 0                                                                   |
| 48 | 2013A Debt Certificates & 2013B QZAB Bonds                                                 | 1/4/2013 & 1/27/14                                      | 10,135,000                                    | 8,9                                                   | 2,100,000                                              |                                                       |                                                    | 1,050,000                                              | 1,050,000                                   | 998,249                                                             |
| 49 | 2014 Refunding Bonds                                                                       | 12/19/14                                                | 5,000,000                                     | 3                                                     | 5,000,000                                              |                                                       |                                                    |                                                        | 5,000,000                                   | 4,753,565                                                           |
| 50 | 2014 Debt Certificates                                                                     | 10/29/15                                                | 5,000,000                                     | 8                                                     | 5,000,000                                              |                                                       |                                                    |                                                        | 5,000,000                                   | 4,753,565                                                           |
| 51 | 2015 G.O. Refunding Bonds                                                                  | 06/29/16                                                | 89,655,000                                    | 3                                                     | 69,220,000                                             |                                                       |                                                    | 4,965,000                                              | 64,255,000                                  | 61,088,059                                                          |
| 52 | 2016 Debt Certificates                                                                     | 11/28/16                                                | 2,530,000                                     | 9                                                     | 1,175,000                                              |                                                       |                                                    | 285,000                                                | 890,000                                     | 846,135                                                             |
| 53 | 2017 Refunding Bonds                                                                       | 04/25/17                                                | 40,600,000                                    | 3                                                     | 40,600,000                                             |                                                       |                                                    |                                                        | 40,600,000                                  | 38,598,945                                                          |
| 54 | 2017 A & B QZAB Bonds                                                                      | 12/12/17                                                | 2,200,000                                     | 8                                                     | 1,330,000                                              |                                                       |                                                    | 220,000                                                | 1,110,000                                   | 1,055,291                                                           |
| 55 | 2018 A & B G.O. Refunding Bonds                                                            | 04/19/18                                                | 27,500,000                                    | 3                                                     | 26,370,000                                             |                                                       |                                                    |                                                        | 26,370,000                                  | 25,070,300                                                          |
| 56 | 2019 G.O. Refunding Bonds                                                                  | 08/12/19                                                | 16,090,000                                    | 3                                                     | 16,090,000                                             |                                                       |                                                    |                                                        | 16,090,000                                  | 15,296,971                                                          |
| 57 | 2021A G.O. Refunding Bonds                                                                 | 01/12/21                                                | 4,750,000                                     | 3                                                     | 4,750,000                                              |                                                       |                                                    | 4,750,000                                              | 0                                           | 0                                                                   |
| 58 | 2021B Debt Certificates                                                                    | 01/12/21                                                | 13,645,000                                    | 9                                                     | 13,645,000                                             |                                                       |                                                    |                                                        | 13,645,000                                  | 12,972,478                                                          |
| 59 | 2021C Debt Certificates                                                                    | 11/23/21                                                | 5,775,000                                     | 9                                                     | 5,775,000                                              |                                                       |                                                    | 90,000                                                 | 5,685,000                                   | 5,404,803                                                           |
| 60 | 2022 G.O. Refunding Bonds                                                                  | 10/05/22                                                | 60,375,000                                    | 3                                                     |                                                        | 60,375,000                                            |                                                    |                                                        | 60,375,000                                  | 57,399,293                                                          |
| 61 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           | 0                                                                   |
| 62 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           | 0                                                                   |
| 63 |                                                                                            |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        | 0                                           | 0                                                                   |
| 64 |                                                                                            |                                                         | 357,641,689                                   |                                                       | 260,158,933                                            | 60,375,000                                            | 461,325                                            | 79,019,799                                             | 241,975,459                                 | 230,049,196                                                         |
| 65 | * Each type of debt issued must be identified separately with the amount:                  |                                                         |                                               |                                                       |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 67 | 1. Working Cash Fund Bonds                                                                 | 4. Fire Prevent, Safety, Environmental and Energy Bonds |                                               |                                                       | 7. Other                                               | GASB 87 Leases                                        |                                                    | 10. Other                                              |                                             |                                                                     |
| 68 | 2. Funding Bonds                                                                           | 5. Tort Judgment Bonds                                  |                                               |                                                       | 8. Other                                               | QZAB                                                  |                                                    | 11. Other                                              |                                             |                                                                     |
| 69 | 3. Refunding Bonds                                                                         | 6. Building Bonds                                       |                                               |                                                       | 9. Other                                               |                                                       |                                                    | 12. Other                                              |                                             |                                                                     |

## Schedule of Restricted Local Tax Levies and Selected Revenue Sources

## Schedule of Tort Immunity Expenditures

|    | A                                                                                                                                                  | B | C | D | E                             | F                                 | G                        | H                                   | I                                                    | J                       | K |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|-------------------------------|-----------------------------------|--------------------------|-------------------------------------|------------------------------------------------------|-------------------------|---|--|
| 1  | <b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>                                                                        |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 2  | <b>Description (Enter Whole Dollars)</b>                                                                                                           |   |   |   | <b>Account No</b>             | <b>Tort Immunity <sup>a</sup></b> | <b>Special Education</b> | <b>Area Vocational Construction</b> | <b>School Facility Occupation Taxes <sup>b</sup></b> | <b>Driver Education</b> |   |  |
| 3  | <b>Cash Basis Fund Balance as of July 1, 2022</b>                                                                                                  |   |   |   |                               | 879,170                           |                          |                                     |                                                      |                         |   |  |
| 4  | <b>RECEIPTS:</b>                                                                                                                                   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 5  | Ad Valorem Taxes Received by District                                                                                                              |   |   |   | 10, 20, 40 or 50-1100, 80     | 2,231,683                         | 33,758,716               |                                     |                                                      |                         |   |  |
| 6  | Earnings on Investments                                                                                                                            |   |   |   | 10, 20, 40, 50 or 60-1500, 80 | 2,425                             |                          |                                     |                                                      |                         |   |  |
| 7  | Drivers' Education Fees                                                                                                                            |   |   |   | 10-1970                       |                                   |                          |                                     |                                                      | 0                       |   |  |
| 8  | School Facility Occupation Tax Proceeds                                                                                                            |   |   |   | 30 or 60-1983                 |                                   |                          |                                     |                                                      |                         |   |  |
| 9  | Driver Education                                                                                                                                   |   |   |   | 10 or 20-3370                 |                                   |                          |                                     |                                                      | 136,700                 |   |  |
| 10 | Other Receipts (Describe & Itemize)                                                                                                                |   |   |   | --                            | 0                                 |                          |                                     |                                                      |                         |   |  |
| 11 | Sale of Bonds                                                                                                                                      |   |   |   | 10, 20, 40 or 60-7200         |                                   |                          |                                     |                                                      |                         |   |  |
| 12 | <b>Total Receipts</b>                                                                                                                              |   |   |   |                               | 2,234,108                         | 33,758,716               | 0                                   | 0                                                    | 136,700                 |   |  |
| 13 | <b>DISBURSEMENTS:</b>                                                                                                                              |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 14 | Instruction                                                                                                                                        |   |   |   | 10 or 50-1000                 |                                   | 33,758,716               |                                     |                                                      | 136,700                 |   |  |
| 15 | Facilities Acquisition & Construction Services                                                                                                     |   |   |   | 20 or 60-2530                 |                                   |                          |                                     |                                                      |                         |   |  |
| 16 | Tort Immunity Services                                                                                                                             |   |   |   | 80                            | 2,145,525                         |                          |                                     |                                                      |                         |   |  |
| 17 | <b>DEBT SERVICE</b>                                                                                                                                |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 18 | Debt Services - Interest on Long-Term Debt                                                                                                         |   |   |   | 30-5200                       |                                   |                          |                                     |                                                      |                         |   |  |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)                                                            |   |   |   | 30-5300                       |                                   |                          |                                     |                                                      |                         |   |  |
| 20 | Debt Services Other (Describe & Itemize)                                                                                                           |   |   |   | 30-5400                       |                                   |                          |                                     |                                                      |                         |   |  |
| 21 | <b>Total Debt Services</b>                                                                                                                         |   |   |   |                               |                                   |                          |                                     | 0                                                    |                         |   |  |
| 22 | Other Disbursements (Describe & Itemize)                                                                                                           |   |   |   | --                            |                                   |                          |                                     |                                                      |                         |   |  |
| 23 | <b>Total Disbursements</b>                                                                                                                         |   |   |   |                               | 2,145,525                         | 33,758,716               | 0                                   | 0                                                    | 136,700                 |   |  |
| 24 | <b>Ending Cash Basis Fund Balance as of June 30, 2023</b>                                                                                          |   |   |   |                               | 967,753                           | 0                        | 0                                   | 0                                                    | 0                       |   |  |
| 25 | <b>Reserved Cash Balance</b>                                                                                                                       |   |   |   | 714                           |                                   |                          |                                     |                                                      |                         |   |  |
| 26 | <b>Unreserved Cash Balance</b>                                                                                                                     |   |   |   | 730                           | 967,753                           | 0                        | 0                                   | 0                                                    | 0                       |   |  |
| 28 | <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>                                                                                         |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 31 | If yes, list in the aggregate the following:                                                                                                       |   |   |   |                               | Total Claims Payments:            | 2,145,525                |                                     |                                                      |                         |   |  |
| 32 |                                                                                                                                                    |   |   |   |                               | Total Reserve Remaining:          | 967,753                  |                                     |                                                      |                         |   |  |
| 34 | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.                 |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 35 | <b>Expenditures:</b>                                                                                                                               |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act                                                                                 |   |   |   |                               | 1,161,478                         |                          |                                     |                                                      |                         |   |  |
| 37 | Unemployment Insurance Act                                                                                                                         |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 38 | Insurance (Regular or Self-Insurance)                                                                                                              |   |   |   |                               | 984,047                           |                          |                                     |                                                      |                         |   |  |
| 39 | Risk Management and Claims Service                                                                                                                 |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 40 | Judgments/Settlements                                                                                                                              |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction                                                        |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)                                                                                      |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 43 | Legal Services                                                                                                                                     |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 44 | Principal and Interest on Tort Bonds                                                                                                               |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 45 | Other -Explain on Itemization 44 tab                                                                                                               |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 46 | <b>Total</b>                                                                                                                                       |   |   |   |                               | 0                                 |                          |                                     |                                                      |                         |   |  |
| 47 | <b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>                                                                          |   |   |   |                               | <b>OK</b>                         |                          |                                     |                                                      |                         |   |  |
| 49 | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.         |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |
| 50 | 55 ILCS 5/5-1006.7                                                                                                                                 |   |   |   |                               |                                   |                          |                                     |                                                      |                         |   |  |

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

|    | A                                                                                                                                               | B | C                                                                                                                                                                                                                                                                                            | D           | E                        | F             | G              | H                                    | I                | J            | K    | L                        |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|--|
| 1  | <b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 2  | Please read schedule instructions before completing.                                                                                            |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 3  | <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div>                                                              |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 4  | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?                                  |   |                                                                                                                                                                                                                                                                                              | X           | Yes                      |               |                | No                                   |                  |              |      |                          |  |
| 5  | If the answer to the above question is "YES", this schedule must be completed.                                                                  |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 6  | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 7  | <b>Part 1: CARES, CRRSA, and ARP REVENUE</b>                                                                                                    |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 8  | <b>Revenue Section A</b>                                                                                                                        |   | Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR. |             |                          |               |                |                                      |                  |              |      |                          |  |
| 9  |                                                                                                                                                 |   | (10)                                                                                                                                                                                                                                                                                         | (20)        | (30)                     | (40)          | (50)           | (60)                                 | (70)             | (80)         | (90) | Total                    |  |
| 10 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        |   | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |  |
| 11 |                                                                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 12 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             |   | 4998                                                                                                                                                                                                                                                                                         | 50,191      |                          |               |                |                                      |                  |              |      | 50,191                   |  |
| 13 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)                                                                    |   | 4998                                                                                                                                                                                                                                                                                         | 3,540,445   |                          |               |                |                                      | 960,000          |              |      | 4,500,445                |  |
| 14 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   |   | 4998                                                                                                                                                                                                                                                                                         | 341,512     |                          |               |                |                                      | 8,401,597        |              |      | 8,743,109                |  |
| 15 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 16 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 17 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                                 |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 18 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                                     |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 19 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 20 | <b>Total Revenue Section A</b>                                                                                                                  |   |                                                                                                                                                                                                                                                                                              | 3,932,148   | 0                        |               | 0              | 0                                    | 9,361,597        |              | 0    | 13,293,745               |  |
| 21 | <b>Revenue Section B</b>                                                                                                                        |   | Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.                                                                      |             |                          |               |                |                                      |                  |              |      |                          |  |
| 22 |                                                                                                                                                 |   | (10)                                                                                                                                                                                                                                                                                         | (20)        | (30)                     | (40)          | (50)           | (60)                                 | (70)             | (80)         | (90) | Total                    |  |
| 23 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        |   | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |  |
| 24 |                                                                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                      |                  |              |      |                          |  |
| 25 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 26 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)                                                            |   | 4998                                                                                                                                                                                                                                                                                         | 86,639      |                          |               |                |                                      |                  |              |      | 86,639                   |  |
| 27 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 28 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 29 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |
| 30 | CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)                                                                                        |   | 4210                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                      |                  |              |      | 0                        |  |

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

|    | A                                                                                                                                                     | B                | C                | D        | E | F        | G        | H         | I | J | K        | L                |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------|---|----------|----------|-----------|---|---|----------|------------------|
| 31 | ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)                                                                                              | 4210             | 628,609          |          |   |          |          |           |   |   |          | 628,609          |
| 32 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)                                                                                                 | 4998             | 435,330          |          |   |          |          |           |   |   |          | 435,330          |
| 33 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)                                                                                                   | 4998             | 28,583           |          |   |          |          |           |   |   |          | 28,583           |
| 34 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)                                                         | 4998             |                  |          |   |          |          |           |   |   |          | 0                |
| 35 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                                       | 4998             |                  |          |   |          |          |           |   |   |          | 0                |
| 36 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                                           | 4998             |                  |          |   |          |          |           |   |   |          | 0                |
| 37 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                                             | 4998             |                  |          |   |          |          |           |   |   |          | 0                |
| 38 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B                       | 4998             | 55,800           |          |   |          |          |           |   |   |          | 55,800           |
| 39 | <b>Total Revenue Section B</b>                                                                                                                        |                  | <b>1,234,961</b> | <b>0</b> |   | <b>0</b> | <b>0</b> | <b>0</b>  |   |   | <b>0</b> | <b>1,234,961</b> |
| 40 | <b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>                                                                     |                  |                  |          |   |          |          |           |   |   |          |                  |
| 41 | Total Other Federal Revenue (Section A plus Section B)                                                                                                | 4998             | 4,538,500        | 0        |   | 0        | 0        | 9,361,597 |   |   | 0        | 13,900,097       |
| 42 | Total Other Federal Revenue from Revenue Tab                                                                                                          | 4998             | 4,538,500        | 0        |   | 0        | 0        | 9,361,597 |   |   | 0        | 13,900,097       |
| 43 | Difference (must equal 0)                                                                                                                             |                  | 0                | 0        |   | 0        | 0        | 0         |   |   | 0        | 0                |
| 44 | Error must be corrected before submitting to ISBE                                                                                                     |                  | OK               | OK       |   | OK       | OK       | OK        |   |   | OK       | OK               |
| 45 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 46 | <b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>                                                                                                     |                  |                  |          |   |          |          |           |   |   |          |                  |
| 47 | <b>Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.</b>            |                  |                  |          |   |          |          |           |   |   |          |                  |
| 48 | <b>Expenditure Section A:</b>                                                                                                                         |                  |                  |          |   |          |          |           |   |   |          |                  |
| 49 | <b>ESSER I EXPENDITURES (CARES)</b>                                                                                                                   |                  |                  |          |   |          |          |           |   |   |          |                  |
| 50 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 51 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 52 | <b>FUNCTION</b>                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 53 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                  |          |   |          |          |           |   |   |          |                  |
| 54 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                  |          |   | 48,497   |          |           |   |   |          | 48,497           |
| 55 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                  |          |   |          |          |           |   |   |          | 0                |
| 56 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 57 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                  |          |   |          |          |           |   |   |          |                  |
| 58 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                  |          |   |          |          |           |   |   |          | 0                |
| 59 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                  |          |   |          |          |           |   |   |          | 0                |
| 60 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                  |          |   |          |          |           |   |   |          | 0                |
| 61 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |
| 62 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                  |          |   |          |          |           |   |   |          |                  |
| 63 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                  |          |   |          |          |           |   |   |          | 0                |
| 64 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                  |          |   |          |          |           |   |   |          | 0                |
| 65 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                  |          |   | 0        | 0        | 0         |   | 0 |          | 0                |
| 66 | <b>Expenditure Section B:</b>                                                                                                                         |                  |                  |          |   |          |          |           |   |   |          |                  |
| 67 |                                                                                                                                                       |                  |                  |          |   |          |          |           |   |   |          |                  |

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

|     | A                                                                                                                                                     | B                | C | D        | E                 | F                  | G                    | H              | I     | J                         | K                    | L                  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 68  | <b>ESSER II EXPENDITURES (CRRSA)</b>                                                                                                                  |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 69  |                                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 70  | <b>FUNCTION</b>                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 71  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 72  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   | 728,578  | 251,114           | 11,419             | 2,423,576            |                |       |                           |                      | 3,414,687          |
| 73  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   | 3,200    | 415               | 133,800            |                      | 960,000        |       |                           |                      | 1,097,415          |
| 74  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 75  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 76  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      | 960,000        |       |                           |                      | 960,000            |
| 77  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   | 92,137             |                      |                |       |                           |                      | 92,137             |
| 78  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 79  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 80  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 81  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    | 12,200               |                |       |                           |                      | 12,200             |
| 82  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 83  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 12,200               | 0              |       | 0                         |                      | 12,200             |
| 84  | <b>Expenditure Section C:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 85  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 86  | <b>GEER I EXPENDITURES (CARES)</b>                                                                                                                    |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 87  |                                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 88  | <b>FUNCTION</b>                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 89  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 90  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 91  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 92  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 93  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 94  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 95  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 96  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 97  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 98  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 99  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 100 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 101 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 0                    | 0              |       | 0                         |                      | 0                  |
| 102 | <b>Expenditure Section D:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 103 |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 104 | <b>GEER II EXPENDITURES (CRRSA)</b>                                                                                                                   |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 105 |                                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 106 | <b>FUNCTION</b>                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |

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

|     | A                                                                                                                                                     | B                | C                              | D                 | E                  | F                    | G              | H     | I                         | J                    | K                  | L         |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|-----------|
| 107 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 108 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 109 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 110 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 111 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 112 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 113 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 114 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 115 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 116 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 117 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 118 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 119 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                                |                   | 0                  | 0                    | 0              |       |                           | 0                    |                    | 0         |
| 120 | <b>Expenditure Section E:</b>                                                                                                                         |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 121 | <b>ESSER III EXPENDITURES (ARP)</b>                                                                                                                   |                  | <b>-----DISBURSEMENTS-----</b> |                   |                    |                      |                |       |                           |                      |                    |           |
| 122 |                                                                                                                                                       |                  | (100)                          | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |           |
| 123 |                                                                                                                                                       |                  | Salaries                       | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |           |
| 124 | <b>FUNCTION</b>                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 125 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 126 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             | 2,300,734                      | 650,731           | 254,927            | 118,273              |                |       |                           |                      |                    | 3,324,665 |
| 127 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             | 118,197                        | 30,049            | 203,362            |                      | 5,189,904      |       |                           |                      |                    | 5,541,512 |
| 128 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 129 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 130 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                                |                   |                    |                      | 5,189,904      |       |                           |                      |                    | 5,189,904 |
| 131 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             | 2,085                          | 5,329             |                    |                      |                |       |                           |                      |                    | 7,414     |
| 132 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 133 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 134 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 135 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 136 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 137 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                                |                   | 0                  | 0                    | 0              |       |                           | 0                    |                    | 0         |
| 138 | <b>Expenditure Section F:</b>                                                                                                                         |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 139 | <b>CRRSA Child Nutrition (CRRSA)</b>                                                                                                                  |                  | <b>-----DISBURSEMENTS-----</b> |                   |                    |                      |                |       |                           |                      |                    |           |
| 140 |                                                                                                                                                       |                  | (100)                          | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |           |
| 141 |                                                                                                                                                       |                  | Salaries                       | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |           |
| 142 | <b>FUNCTION</b>                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 143 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |           |
| 144 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |
| 145 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0         |

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

|     | A                                                                                                                                      | B                | C | D       | E      | F       | G      | H     | I | J      | K | L       |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---------|--------|---------|--------|-------|---|--------|---|---------|
| 146 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 147 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |         |        |         |        |       |   |        |   |         |
| 148 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |         |        |         |        |       |   |        |   | 0       |
| 149 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |         |        |         |        |       |   |        |   | 0       |
| 150 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |         |        |         |        |       |   |        |   | 0       |
| 151 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 152 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |         |        |         |        |       |   |        |   |         |
| 153 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |         |        |         |        |       |   |        |   | 0       |
| 154 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |         |        |         |        |       |   |        |   | 0       |
| 155 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |         |        | 0       | 0      | 0     |   | 0      |   | 0       |
| 156 | <b>Expenditure Section G:</b>                                                                                                          |                  |   |         |        |         |        |       |   |        |   |         |
| 157 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 158 | <b>ARP Child Nutrition (ARP)</b>                                                                                                       |                  |   |         |        |         |        |       |   |        |   |         |
| 159 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 160 | <b>FUNCTION</b>                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 161 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |         |        |         |        |       |   |        |   |         |
| 162 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |         |        | 628,609 |        |       |   |        |   | 628,609 |
| 163 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |         |        |         |        |       |   |        |   | 0       |
| 164 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 165 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |         |        |         |        |       |   |        |   |         |
| 166 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |         |        |         |        |       |   |        |   | 0       |
| 167 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |         |        |         |        |       |   |        |   | 0       |
| 168 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |         |        |         |        |       |   |        |   | 0       |
| 169 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 170 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |         |        |         |        |       |   |        |   |         |
| 171 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |         |        |         |        |       |   |        |   | 0       |
| 172 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |         |        |         |        |       |   |        |   | 0       |
| 173 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |         |        | 0       | 0      | 0     |   | 0      |   | 0       |
| 174 | <b>Expenditure Section H:</b>                                                                                                          |                  |   |         |        |         |        |       |   |        |   |         |
| 175 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 176 | <b>ARP IDEA (ARP)</b>                                                                                                                  |                  |   |         |        |         |        |       |   |        |   |         |
| 177 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 178 | <b>FUNCTION</b>                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 179 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |         |        |         |        |       |   |        |   |         |
| 180 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   | 143,300 | 50,050 |         | 52,424 |       |   | 59,986 |   | 305,760 |
| 181 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |         |        | 23,721  | 21,738 | 2,500 |   |        |   | 47,959  |
| 182 |                                                                                                                                        |                  |   |         |        |         |        |       |   |        |   |         |
| 183 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |         |        |         |        |       |   |        |   |         |

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

|     | A                                                                                                                                      | B                | C | D | E | F     | G     | H     | I | J | K | L     |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|-------|-------|-------|---|---|---|-------|
| 184 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |       |       | 2,500 |   |   |   | 2,500 |
| 185 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |       |       |       |   |   |   | 0     |
| 186 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |       |       |       |   |   |   | 0     |
| 187 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 188 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |       |       |       |   |   |   |       |
| 189 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |       | 706   |       |   |   |   | 706   |
| 190 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |       |       |       |   |   |   | 0     |
| 191 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   | 0     | 706   | 0     |   | 0 |   | 706   |
| 192 | <b>Expenditure Section I:</b>                                                                                                          |                  |   |   |   |       |       |       |   |   |   |       |
| 193 | <b>ARP Homeless I (ARP)</b>                                                                                                            |                  |   |   |   |       |       |       |   |   |   |       |
| 194 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 195 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 196 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 197 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |       |       |       |   |   |   |       |
| 198 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   | 3,450 |       |       |   |   |   | 3,450 |
| 199 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   | 5,332 | 3,068 |       |   |   |   | 8,400 |
| 200 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 201 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |       |       |       |   |   |   |       |
| 202 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |       |       |       |   |   |   | 0     |
| 203 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |       |       |       |   |   |   | 0     |
| 204 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |       |       |       |   |   |   | 0     |
| 205 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 206 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |       |       |       |   |   |   |       |
| 207 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |       |       |       |   |   |   | 0     |
| 208 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |       |       |       |   |   |   | 0     |
| 209 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   | 0     | 0     | 0     |   | 0 |   | 0     |
| 210 | <b>Expenditure Section J:</b>                                                                                                          |                  |   |   |   |       |       |       |   |   |   |       |
| 211 | <b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>                                                                       |                  |   |   |   |       |       |       |   |   |   |       |
| 212 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 213 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 214 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 215 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |       |       |       |   |   |   |       |
| 216 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |       |       |       |   |   |   | 0     |
| 217 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |       |       |       |   |   |   | 0     |
| 218 |                                                                                                                                        |                  |   |   |   |       |       |       |   |   |   |       |
| 219 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |       |       |       |   |   |   |       |
| 220 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |       |       |       |   |   |   | 0     |
| 221 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |       |       |       |   |   |   | 0     |



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

|          | A                                                                                                                                      | B                | C                       | D                  | E                    | F              | G     | H                         | I                    | J                  | K | L |
|----------|----------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|---|
| 222      | FOOD SERVICES (Total)                                                                                                                  | 2560             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 223      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 224      | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 225      | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 226      | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 227      | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |                         |                    | 0                    | 0              | 0     |                           |                      | 0                  |   | 0 |
| 228      | <b>Expenditure Section K:</b>                                                                                                          |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 229      | <b>Other CARES Act Expenditures (not accounted for above)</b>                                                                          |                  | -----DISBURSEMENTS----- |                    |                      |                |       |                           |                      |                    |   |   |
| (100)    |                                                                                                                                        |                  | (200)                   | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |   |   |
| Salaries |                                                                                                                                        |                  | Employee Benefits       | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |   |   |
| 231      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 232      | <b>FUNCTION</b>                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 233      | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 234      | INSTRUCTION Total Expenditures                                                                                                         | 1000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 235      | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 236      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 237      | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 238      | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 239      | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 240      | FOOD SERVICES (Total)                                                                                                                  | 2560             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 241      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 242      | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 243      | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 244      | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 245      | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |                         |                    | 0                    | 0              | 0     |                           |                      | 0                  |   | 0 |
| 246      | <b>Expenditure Section L:</b>                                                                                                          |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 247      | <b>Other CRRSA Expenditures (not accounted for above)</b>                                                                              |                  | -----DISBURSEMENTS----- |                    |                      |                |       |                           |                      |                    |   |   |
| (100)    |                                                                                                                                        |                  | (200)                   | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |   |   |
| Salaries |                                                                                                                                        |                  | Employee Benefits       | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |   |   |
| 249      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 250      | <b>FUNCTION</b>                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 251      | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 252      | INSTRUCTION Total Expenditures                                                                                                         | 1000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 253      | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 254      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 255      | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 256      | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 257      | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 258      | FOOD SERVICES (Total)                                                                                                                  | 2560             |                         |                    |                      |                |       |                           |                      |                    |   | 0 |
| 259      |                                                                                                                                        |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |
| 260      | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |                         |                    |                      |                |       |                           |                      |                    |   |   |

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

|     |                                                                                                                                        |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|----------------------------------------|--|
|     | A                                                                                                                                      | B                | C             | D                 | E                  | F                    | G              | H     | I                         | J                    | K                  | L                                      |  |
| 261 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 262 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 263 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |               |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0                                      |  |
| 264 | Expenditure Section M:                                                                                                                 |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 265 | Other ARP Expenditures (not accounted for above)                                                                                       |                  | DISBURSEMENTS |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 266 |                                                                                                                                        |                  | (100)         | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |                                        |  |
| 267 |                                                                                                                                        |                  | Salaries      | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |                                        |  |
| 268 | FUNCTION                                                                                                                               |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 269 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 270 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 271 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 272 |                                                                                                                                        |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 273 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 274 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 275 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 276 | FOOD SERVICES (Total)                                                                                                                  | 2560             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 277 |                                                                                                                                        |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 278 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 279 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 280 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |               |                   |                    |                      |                |       |                           |                      |                    | 0                                      |  |
| 281 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |               |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0                                      |  |
| 282 |                                                                                                                                        |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 283 | Expenditure Section N:                                                                                                                 |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 284 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)                                                                                |                  | DISBURSEMENTS |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 285 |                                                                                                                                        |                  | (100)         | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |                                        |  |
| 286 |                                                                                                                                        |                  | Salaries      | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |                                        |  |
| 287 | FUNCTION                                                                                                                               |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 288 | INSTRUCTION                                                                                                                            | 1000             | 3,172,612     | 951,895           | 898,405            | 2,642,770            | 0              | 0     | 59,986                    |                      |                    | 7,725,668                              |  |
| 289 | SUPPORT SERVICES                                                                                                                       | 2000             | 121,397       | 30,464            | 366,215            | 24,806               | 6,152,404      | 0     | 0                         |                      |                    | 6,695,286                              |  |
| 290 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             | 0             | 0                 | 0                  | 0                    | 6,152,404      | 0     | 0                         |                      |                    | 6,152,404                              |  |
| 291 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             | 2,085         | 5,329             | 92,137             | 0                    | 0              | 0     | 0                         |                      |                    | 99,551                                 |  |
| 292 | FOOD SERVICES (Total)                                                                                                                  | 2560             | 0             | 0                 | 0                  | 0                    | 0              | 0     | 0                         |                      |                    | 0                                      |  |
| 293 | TOTAL EXPENDITURES                                                                                                                     |                  |               |                   |                    |                      |                |       |                           |                      |                    | Functions 1000 & 2000 total 14,420,954 |  |
| 294 |                                                                                                                                        |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 295 | Expenditure Section O:                                                                                                                 |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 296 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)                                                                     |                  | DISBURSEMENTS |                   |                    |                      |                |       |                           |                      |                    |                                        |  |
| 297 |                                                                                                                                        |                  | (100)         | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |                                        |  |
| 298 |                                                                                                                                        |                  | Salaries      | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |                                        |  |
| 299 | FUNCTION                                                                                                                               |                  |               |                   |                    |                      |                |       |                           |                      |                    |                                        |  |

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

|     | A                                                                                               | B                | C | D | E | F | G      | H | I | J | K | L      |
|-----|-------------------------------------------------------------------------------------------------|------------------|---|---|---|---|--------|---|---|---|---|--------|
| 300 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology |   |   |   | 0 | 12,906 | 0 |   | 0 |   | 12,906 |

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|    | A                                                     | B             | C                                          | D                                                                 | E                                                              | F                                    | G                        | H                                                                  | I                                                                                  | J                                                                               | K                                                            | L                                                         |
|----|-------------------------------------------------------|---------------|--------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------|--------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|
| 1  | <b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>    |               |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 2  | <b>Description of Assets</b><br>(Enter Whole Dollars) | <b>Acct #</b> | <b>Cost<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Additions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Cost Ending<br/>June 30, 2023</b> | <b>Life In<br/>Years</b> | <b>Accumulated<br/>Depreciation<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Depreciation<br/>Allowable<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Depreciation<br/>Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Accumulated<br/>Depreciation Ending<br/>June 30, 2023</b> | <b>Ending Balance<br/>Undepreciated<br/>June 30, 2023</b> |
| 3  | Works of Art & Historical Treasures                   | 210           | 0                                          |                                                                   |                                                                | 0                                    | 50                       | 0                                                                  |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 4  | Land                                                  | 220           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 5  | Non-Depreciable Land                                  | 221           | 11,625,600                                 |                                                                   |                                                                | 11,625,600                           |                          |                                                                    |                                                                                    |                                                                                 |                                                              | 11,625,600                                                |
| 6  | Depreciable Land                                      | 222           | 0                                          |                                                                   |                                                                | 0                                    |                          | 0                                                                  |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 7  | Buildings                                             | 230           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 8  | Permanent Buildings                                   | 231           | 379,424,659                                | 35,021,570                                                        |                                                                | 414,446,229                          |                          | 78,843,357                                                         | 4,499,524                                                                          |                                                                                 | 83,342,881                                                   | 331,103,348                                               |
| 9  | Temporary Buildings                                   | 232           | 0                                          |                                                                   |                                                                | 0                                    |                          | 0                                                                  |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 10 | Improvements Other than Buildings<br>(Infrastructure) | 240           | 26,929,992                                 | 95,015                                                            |                                                                | 27,025,007                           |                          | 15,883,284                                                         | 765,536                                                                            |                                                                                 | 16,648,820                                                   | 10,376,187                                                |
| 11 | Capitalized Equipment                                 | 250           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 12 | 10 Yr Schedule                                        | 251           | 25,159,259                                 | 2,339,824                                                         | 16,100                                                         | 27,482,983                           |                          | 17,894,604                                                         | 1,257,629                                                                          | 15,240                                                                          | 19,136,993                                                   | 8,345,990                                                 |
| 13 | 5 Yr Schedule                                         | 252           | 6,203,777                                  | 2,995,713                                                         |                                                                | 9,199,490                            | 5                        | 3,139,702                                                          | 2,114,515                                                                          |                                                                                 | 5,254,217                                                    | 3,945,273                                                 |
| 14 | 3 Yr Schedule                                         | 253           | 0                                          |                                                                   |                                                                | 0                                    | 3                        | 0                                                                  |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 15 | Construction in Progress                              | 260           | 35,547,063                                 | 15,472,655                                                        | 35,021,570                                                     | 15,998,148                           | --                       |                                                                    |                                                                                    |                                                                                 |                                                              | 15,998,148                                                |
| 16 | Total Capital Assets                                  | 200           | 484,890,350                                | 55,924,777                                                        | 35,037,670                                                     | 505,777,457                          | 10                       | 115,760,947                                                        | 8,637,204                                                                          | 15,240                                                                          | 124,382,911                                                  | 381,394,546                                               |
| 17 | Non-Capitalized Equipment                             | 700           |                                            |                                                                   |                                                                | 4,625,883                            |                          |                                                                    | 462,588                                                                            |                                                                                 |                                                              |                                                           |
| 18 | Allowable Depreciation                                |               |                                            |                                                                   |                                                                |                                      |                          | 9,099,792                                                          |                                                                                    |                                                                                 |                                                              |                                                           |

## Subject to Change

|     | A                                                                                                               | B                                       | C                                                                                                                     | D | E  | F                  | G | H |
|-----|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---|----|--------------------|---|---|
| 1   | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b> |                                         |                                                                                                                       |   |    |                    |   |   |
| 2   | <i>This schedule is completed for school districts only.</i>                                                    |                                         |                                                                                                                       |   |    |                    |   |   |
| 3   |                                                                                                                 |                                         |                                                                                                                       |   |    |                    |   |   |
| 4   | <b>Fund</b>                                                                                                     | <b>Sheet, Row</b>                       | <b>ACCOUNT NO - TITLE</b>                                                                                             |   |    | <b>Amount</b>      |   |   |
| 5   |                                                                                                                 |                                         |                                                                                                                       |   |    |                    |   |   |
| 6   | <b>OPERATING EXPENSE PER PUPIL</b>                                                                              |                                         |                                                                                                                       |   |    |                    |   |   |
| 7   | <b>EXPENDITURES:</b>                                                                                            |                                         |                                                                                                                       |   |    |                    |   |   |
| 8   | ED                                                                                                              | Expenditures 16-24, L116                | Total Expenditures                                                                                                    |   | \$ | 256,679,876        |   |   |
| 9   | O&M                                                                                                             | Expenditures 16-24, L155                | Total Expenditures                                                                                                    |   |    | 22,139,722         |   |   |
| 10  | DS                                                                                                              | Expenditures 16-24, L178                | Total Expenditures                                                                                                    |   |    | 88,446,256         |   |   |
| 11  | TR                                                                                                              | Expenditures 16-24, L214                | Total Expenditures                                                                                                    |   |    | 19,203,209         |   |   |
| 12  | MR/SS                                                                                                           | Expenditures 16-24, L292                | Total Expenditures                                                                                                    |   |    | 6,491,426          |   |   |
| 13  | TORT                                                                                                            | Expenditures 16-24, L422                | Total Expenditures                                                                                                    |   |    | 2,145,525          |   |   |
| 14  |                                                                                                                 |                                         | <b>Total Expenditures</b>                                                                                             |   | \$ | <b>395,106,014</b> |   |   |
| 15  |                                                                                                                 |                                         |                                                                                                                       |   |    |                    |   |   |
| 16  | <b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>         |                                         |                                                                                                                       |   |    |                    |   |   |
| 17  |                                                                                                                 |                                         |                                                                                                                       |   |    |                    |   |   |
| 18  | TR                                                                                                              | Revenues 10-15, L43, Col F              | 1412 Regular - Transp Fees from Other Districts (In State)                                                            |   | \$ | 0                  |   |   |
| 19  | TR                                                                                                              | Revenues 10-15, L47, Col F              | 1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)                                                      |   |    | 0                  |   |   |
| 20  | TR                                                                                                              | Revenues 10-15, L48, Col F              | 1422 Summer Sch - Transp. Fees from Other Districts (In State)                                                        |   |    | 0                  |   |   |
| 21  | TR                                                                                                              | Revenues 10-15, L49, Col F              | 1423 Summer Sch - Transp. Fees from Other Sources (In State)                                                          |   |    | 0                  |   |   |
| 22  | TR                                                                                                              | Revenues 10-15, L50 Col F               | 1424 Summer Sch - Transp. Fees from Other Sources (Out of State)                                                      |   |    | 0                  |   |   |
| 23  | TR                                                                                                              | Revenues 10-15, L52, Col F              | 1432 CTE - Transp Fees from Other Districts (In State)                                                                |   |    | 0                  |   |   |
| 24  | TR                                                                                                              | Revenues 10-15, L56, Col F              | 1442 Special Ed - Transp Fees from Other Districts (In State)                                                         |   |    | 0                  |   |   |
| 25  | TR                                                                                                              | Revenues 10-15, L59, Col F              | 1451 Adult - Transp Fees from Pupils or Parents (In State)                                                            |   |    | 0                  |   |   |
| 26  | TR                                                                                                              | Revenues 10-15, L60, Col F              | 1452 Adult - Transp Fees from Other Districts (In State)                                                              |   |    | 0                  |   |   |
| 27  | TR                                                                                                              | Revenues 10-15, L61, Col F              | 1453 Adult - Transp Fees from Other Sources (In State)                                                                |   |    | 0                  |   |   |
| 28  | TR                                                                                                              | Revenues 10-15, L62, Col F              | 1454 Adult - Transp Fees from Other Sources (Out of State)                                                            |   |    | 0                  |   |   |
| 29  | O&M-TR                                                                                                          | Revenues 10-15, L151, Col D & F         | 3410 Adult Ed (from ICCB)                                                                                             |   |    | 0                  |   |   |
| 30  | O&M-TR                                                                                                          | Revenues 10-15, L152, Col D & F         | 3499 Adult Ed - Other (Describe & Itemize)                                                                            |   |    | 0                  |   |   |
| 31  | O&M-TR                                                                                                          | Revenues 10-15, L214, Col D,F           | 4600 Fed - Spec Education - Preschool Flow-Through                                                                    |   |    | 0                  |   |   |
| 32  | O&M-TR                                                                                                          | Revenues 10-15, L215, Col D,F           | 4605 Fed - Spec Education - Preschool Discretionary                                                                   |   |    | 0                  |   |   |
| 33  | O&M                                                                                                             | Revenues 10-15, L225, Col D             | 4810 Federal - Adult Education                                                                                        |   |    | 0                  |   |   |
| 34  | ED                                                                                                              | Expenditures 16-24, L7, Col K - (G+I)   | 1125 Pre-K Programs                                                                                                   |   |    | 370,814            |   |   |
| 35  | ED                                                                                                              | Expenditures 16-24, L9, Col K - (G+I)   | 1225 Special Education Programs Pre-K                                                                                 |   |    | 1,519,971          |   |   |
| 36  | ED                                                                                                              | Expenditures 16-24, L11, Col K - (G+I)  | 1275 Remedial and Supplemental Programs Pre-K                                                                         |   |    | 1,829,160          |   |   |
| 37  | ED                                                                                                              | Expenditures 16-24, L12, Col K - (G+I)  | 1300 Adult/Continuing Education Programs                                                                              |   |    | 0                  |   |   |
| 38  | ED                                                                                                              | Expenditures 16-24, L15, Col K - (G+I)  | 1600 Summer School Programs                                                                                           |   |    | 860,504            |   |   |
| 39  | ED                                                                                                              | Expenditures 16-24, L20, Col K          | 1910 Pre-K Programs - Private Tuition                                                                                 |   |    | 0                  |   |   |
| 40  | ED                                                                                                              | Expenditures 16-24, L21, Col K          | 1911 Regular K-12 Programs - Private Tuition                                                                          |   |    | 0                  |   |   |
| 41  | ED                                                                                                              | Expenditures 16-24, L22, Col K          | 1912 Special Education Programs K-12 - Private Tuition                                                                |   |    | 8,790,858          |   |   |
| 42  | ED                                                                                                              | Expenditures 16-24, L23, Col K          | 1913 Special Education Programs Pre-K - Tuition                                                                       |   |    | 0                  |   |   |
| 43  | ED                                                                                                              | Expenditures 16-24, L24, Col K          | 1914 Remedial/Supplemental Programs K-12 - Private Tuition                                                            |   |    | 0                  |   |   |
| 44  | ED                                                                                                              | Expenditures 16-24, L25, Col K          | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition                                                           |   |    | 0                  |   |   |
| 45  | ED                                                                                                              | Expenditures 16-24, L26, Col K          | 1916 Adult/Continuing Education Programs - Private Tuition                                                            |   |    | 0                  |   |   |
| 46  | ED                                                                                                              | Expenditures 16-24, L27, Col K          | 1917 CTE Programs - Private Tuition                                                                                   |   |    | 0                  |   |   |
| 47  | ED                                                                                                              | Expenditures 16-24, L28, Col K          | 1918 Interscholastic Programs - Private Tuition                                                                       |   |    | 0                  |   |   |
| 48  | ED                                                                                                              | Expenditures 16-24, L29, Col K          | 1919 Summer School Programs - Private Tuition                                                                         |   |    | 0                  |   |   |
| 49  | ED                                                                                                              | Expenditures 16-24, L30, Col K          | 1920 Gifted Programs - Private Tuition                                                                                |   |    | 0                  |   |   |
| 50  | ED                                                                                                              | Expenditures 16-24, L31, Col K          | 1921 Bilingual Programs - Private Tuition                                                                             |   |    | 0                  |   |   |
| 51  | ED                                                                                                              | Expenditures 16-24, L32, Col K          | 1922 Truants Alternative/Optional Ed Progs - Private Tuition                                                          |   |    | 0                  |   |   |
| 52  | ED                                                                                                              | Expenditures 16-24, L77, Col K - (G+I)  | 3000 Community Services                                                                                               |   |    | 1,398,968          |   |   |
| 53  | ED                                                                                                              | Expenditures 16-24, L104, Col K         | 4000 Total Payments to Other Govt Units                                                                               |   |    | 4,376,543          |   |   |
| 54  | ED                                                                                                              | Expenditures 16-24, L116, Col G         | - Capital Outlay                                                                                                      |   |    | 1,520,119          |   |   |
| 55  | ED                                                                                                              | Expenditures 16-24, L116, Col I         | - Non-Capitalized Equipment                                                                                           |   |    | 4,195,661          |   |   |
| 56  | O&M                                                                                                             | Expenditures 16-24, L134, Col K - (G+I) | 3000 Community Services                                                                                               |   |    | 0                  |   |   |
| 57  | O&M                                                                                                             | Expenditures 16-24, L143, Col K         | 4000 Total Payments to Other Govt Units                                                                               |   |    | 0                  |   |   |
| 58  | O&M                                                                                                             | Expenditures 16-24, L155, Col G         | - Capital Outlay                                                                                                      |   |    | 1,696,064          |   |   |
| 59  | O&M                                                                                                             | Expenditures 16-24, L155, Col I         | - Non-Capitalized Equipment                                                                                           |   |    | 372,978            |   |   |
| 60  | DS                                                                                                              | Expenditures 16-24, L164, Col K         | 4000 Payments to Other Dist & Govt Units                                                                              |   |    | 0                  |   |   |
| 61  | DS                                                                                                              | Expenditures 16-24, L174, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt                                                           |   |    | 79,019,799         |   |   |
| 62  | TR                                                                                                              | Expenditures 16-24, L189, Col K - (G+I) | 3000 Community Services                                                                                               |   |    | 0                  |   |   |
| 63  | TR                                                                                                              | Expenditures 16-24, L200, Col K         | 4000 Total Payments to Other Govt Units                                                                               |   |    | 0                  |   |   |
| 64  | TR                                                                                                              | Expenditures 16-24, L210, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt                                                           |   |    | 18,240             |   |   |
| 65  | TR                                                                                                              | Expenditures 16-24, L214, Col G         | - Capital Outlay                                                                                                      |   |    | 43,641             |   |   |
| 66  | TR                                                                                                              | Expenditures 16-24, L214, Col I         | - Non-Capitalized Equipment                                                                                           |   |    | 57,244             |   |   |
| 67  | MR/SS                                                                                                           | Expenditures 16-24, L220, Col K         | 1125 Pre-K Programs                                                                                                   |   |    | 10,813             |   |   |
| 68  | MR/SS                                                                                                           | Expenditures 16-24, L222, Col K         | 1225 Special Education Programs - Pre-K                                                                               |   |    | 98,705             |   |   |
| 69  | MR/SS                                                                                                           | Expenditures 16-24, L224, Col K         | 1275 Remedial and Supplemental Programs - Pre-K                                                                       |   |    | 47,270             |   |   |
| 70  | MR/SS                                                                                                           | Expenditures 16-24, L225, Col K         | 1300 Adult/Continuing Education Programs                                                                              |   |    | 0                  |   |   |
| 71  | MR/SS                                                                                                           | Expenditures 16-24, L228, Col K         | 1600 Summer School Programs                                                                                           |   |    | 26,039             |   |   |
| 72  | MR/SS                                                                                                           | Expenditures 16-24, L277, Col K         | 3000 Community Services                                                                                               |   |    | 130,180            |   |   |
| 73  | MR/SS                                                                                                           | Expenditures 16-24, L282, Col K         | 4000 Total Payments to Other Govt Units                                                                               |   |    | 0                  |   |   |
| 74  | Tort                                                                                                            | Expenditures 16-24, L318, Col K - (G+I) | 1125 Pre-K Programs                                                                                                   |   |    | 0                  |   |   |
| 75  | Tort                                                                                                            | Expenditures 16-24, L320, Col K - (G+I) | 1225 Special Education Programs Pre-K                                                                                 |   |    | 0                  |   |   |
| 76  | Tort                                                                                                            | Expenditures 16-24, L322, Col K - (G+I) | 1275 Remedial and Supplemental Programs Pre-K                                                                         |   |    | 0                  |   |   |
| 77  | Tort                                                                                                            | Expenditures 16-24, L323, Col K - (G+I) | 1300 Adult/Continuing Education Programs                                                                              |   |    | 0                  |   |   |
| 78  | Tort                                                                                                            | Expenditures 16-24, L326, Col K - (G+I) | 1600 Summer School Programs                                                                                           |   |    | 0                  |   |   |
| 79  | Tort                                                                                                            | Expenditures 16-24, L331, Col K         | 1910 Pre-K Programs - Private Tuition                                                                                 |   |    | 0                  |   |   |
| 80  | Tort                                                                                                            | Expenditures 16-24, L332, Col K         | 1911 Regular K-12 Programs - Private Tuition                                                                          |   |    | 0                  |   |   |
| 81  | Tort                                                                                                            | Expenditures 16-24, L333, Col K         | 1912 Special Education Programs K-12 - Private Tuition                                                                |   |    | 0                  |   |   |
| 82  | Tort                                                                                                            | Expenditures 16-24, L334, Col K         | 1913 Special Education Programs Pre-K - Tuition                                                                       |   |    | 0                  |   |   |
| 83  | Tort                                                                                                            | Expenditures 16-24, L335, Col K         | 1914 Remedial/Supplemental Programs K-12 - Private Tuition                                                            |   |    | 0                  |   |   |
| 84  | Tort                                                                                                            | Expenditures 16-24, L336, Col K         | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition                                                           |   |    | 0                  |   |   |
| 85  | Tort                                                                                                            | Expenditures 16-24, L337, Col K         | 1916 Adult/Continuing Education Programs - Private Tuition                                                            |   |    | 0                  |   |   |
| 86  | Tort                                                                                                            | Expenditures 16-24, L338, Col K         | 1917 CTE Programs - Private Tuition                                                                                   |   |    | 0                  |   |   |
| 87  | Tort                                                                                                            | Expenditures 16-24, L339, Col K         | 1918 Interscholastic Programs - Private Tuition                                                                       |   |    | 0                  |   |   |
| 88  | Tort                                                                                                            | Expenditures 16-24, L340, Col K         | 1919 Summer School Programs - Private Tuition                                                                         |   |    | 0                  |   |   |
| 89  | Tort                                                                                                            | Expenditures 16-24, L341, Col K         | 1920 Gifted Programs - Private Tuition                                                                                |   |    | 0                  |   |   |
| 90  | Tort                                                                                                            | Expenditures 16-24, L342, Col K         | 1921 Bilingual Programs - Private Tuition                                                                             |   |    | 0                  |   |   |
| 91  | Tort                                                                                                            | Expenditures 16-24, L343, Col K         | 1922 Truants Alternative/Optional Ed Progs - Private Tuition                                                          |   |    | 0                  |   |   |
| 92  | Tort                                                                                                            | Expenditures 16-24, L387, Col K - (G+I) | 3000 Community Services                                                                                               |   |    | 0                  |   |   |
| 93  | Tort                                                                                                            | Expenditures 16-24, L414, Col K         | 4000 Total Payments to Other Govt Units                                                                               |   |    | 0                  |   |   |
| 94  | Tort                                                                                                            | Expenditures 16-24, L422, Col G         | - Capital Outlay                                                                                                      |   |    | 0                  |   |   |
| 95  | Tort                                                                                                            | Expenditures 16-24, L422, Col I         | - Non-Capitalized Equipment                                                                                           |   |    | 0                  |   |   |
| 96  |                                                                                                                 |                                         | <b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>                                                   |   | \$ | <b>106,383,571</b> |   |   |
| 97  |                                                                                                                 |                                         | <b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>                                                  |   |    | <b>288,722,443</b> |   |   |
| 98  |                                                                                                                 |                                         | <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b> |   |    | <b>18,225.80</b>   |   |   |
| 99  |                                                                                                                 |                                         | <b>Estimated OEPP (Line 97 divided by Line 98)</b>                                                                    |   | \$ | <b>15,841.41</b>   |   |   |
| 100 |                                                                                                                 |                                         |                                                                                                                       |   |    |                    |   |   |

## For Review and Discussion Purposes Only

## Subject to Change

|     | A                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B                                    | C                                                                                           | D                                                                                                              | E  | F            | H |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----|--------------|---|
| 1   | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)                                                                                                                                                                                                                                                                                                                                               |                                      |                                                                                             |                                                                                                                |    |              |   |
| 2   | This schedule is completed for school districts only.                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                                                                                             |                                                                                                                |    |              |   |
| 4   | Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Sheet, Row                           | ACCOUNT NO - TITLE                                                                          |                                                                                                                |    | Amount       |   |
| 101 | PER CAPITA TUITION CHARGE                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |                                                                                             |                                                                                                                |    |              |   |
| 103 | LESS OFFSETTING RECEIPTS/REVENUES:                                                                                                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                                             |                                                                                                                |    |              |   |
| 104 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L42, Col F           | 1411 Regular -Transp Fees from Pupils or Parents (In State)                                 |                                                                                                                | \$ | 0            |   |
| 105 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L44, Col F           | 1413 Regular - Transp Fees from Other Sources (In State)                                    |                                                                                                                |    | 0            |   |
| 106 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L45, Col F           | 1415 Regular - Transp Fees from Co-curricular Activities (In State)                         |                                                                                                                |    | 0            |   |
| 107 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L46, Col F           | 1416 Regular Transp Fees from Other Sources (Out of State)                                  |                                                                                                                |    | 0            |   |
| 108 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L51, Col F           | 1431 CTE - Transp Fees from Pupils or Parents (In State)                                    |                                                                                                                |    | 0            |   |
| 109 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L53, Col F           | 1433 CTE - Transp Fees from Other Sources (In State)                                        |                                                                                                                |    | 0            |   |
| 110 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L54, Col F           | 1434 CTE - Transp Fees from Other Sources (Out of State)                                    |                                                                                                                |    | 0            |   |
| 111 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L55, Col F           | 1441 Special Ed - Transp Fees from Pupils or Parents (In State)                             |                                                                                                                |    | 0            |   |
| 112 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L57, Col F           | 1443 Special Ed - Transp Fees from Other Sources (In State)                                 |                                                                                                                |    | 0            |   |
| 113 | TR                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L58, Col F           | 1444 Special Ed - Transp Fees from Other Sources (Out of State)                             |                                                                                                                |    | 0            |   |
| 114 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L75, Col C           | 1600 Total Food Service                                                                     |                                                                                                                |    | 1,711,101    |   |
| 115 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L83, Col C,D         | 1700 Total District/School Activity Income (without Student Activity Funds)                 |                                                                                                                |    | 647,129      |   |
| 116 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L86, Col C           | 1811 Rentals - Regular Textbooks                                                            |                                                                                                                |    | 220,224      |   |
| 117 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L89, Col C           | 1819 Rentals - Other (Describe & Itemize)                                                   |                                                                                                                |    | 5,515        |   |
| 118 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L90, Col C           | 1821 Sales - Regular Textbooks                                                              |                                                                                                                |    | 0            |   |
| 119 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L93, Col C           | 1829 Sales - Other (Describe & Itemize)                                                     |                                                                                                                |    | 0            |   |
| 120 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L94, Col C           | 1890 Other (Describe & Itemize)                                                             |                                                                                                                |    | 47,341       |   |
| 121 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L97, Col C,D         | 1910 Rentals                                                                                |                                                                                                                |    | 36,100       |   |
| 122 | ED-O&M-TR                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revenues 10-15, L100, Col C,D,F      | 1940 Services Provided Other Districts                                                      |                                                                                                                |    | 192,381      |   |
| 123 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L106, Col C,D,E,F,G  | 1991 Payment from Other Districts                                                           |                                                                                                                |    | 351,379      |   |
| 124 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L108, Col C          | 1993 Other Local Fees (Describe & Itemize)                                                  |                                                                                                                |    | 0            |   |
| 125 | ED-O&M-TR                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revenues 10-15, L134, Col C,D,F      | 3100 Total Special Education                                                                |                                                                                                                |    | 4,262,627    |   |
| 126 | ED-O&M-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revenues 10-15, L143, Col C,D,G      | 3200 Total Career and Technical Education                                                   |                                                                                                                |    | 265,141      |   |
| 127 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues 10-15, L147, Col C,G        | 3300 Total Bilingual Ed                                                                     |                                                                                                                |    | 0            |   |
| 128 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L148, Col C          | 3360 State Free Lunch & Breakfast                                                           |                                                                                                                |    | 33,890       |   |
| 129 | ED-O&M-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revenues 10-15, L149, Col C,D,G      | 3365 School Breakfast Initiative                                                            |                                                                                                                |    | 0            |   |
| 130 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L150, Col C,D        | 3370 Driver Education                                                                       |                                                                                                                |    | 136,700      |   |
| 131 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L157, Col C,D,F,G    | 3500 Total Transportation                                                                   |                                                                                                                |    | 9,128,315    |   |
| 132 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L158, Col C          | 3610 Learning Improvement - Change Grants                                                   |                                                                                                                |    | 0            |   |
| 133 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L159, Col C,D,F,G    | 3660 Scientific Literacy                                                                    |                                                                                                                |    | 0            |   |
| 134 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L160, Col C,F,G      | 3695 Truant Alternative/Optional Education                                                  |                                                                                                                |    | 0            |   |
| 135 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L162, Col C,D,F,G    | 3766 Chicago General Education Block Grant                                                  |                                                                                                                |    | 0            |   |
| 136 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L163, Col C,D,F,G    | 3767 Chicago Educational Services Block Grant                                               |                                                                                                                |    | 0            |   |
| 137 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L164, Col C,D,E,F,G  | 3775 School Safety & Educational Improvement Block Grant                                    |                                                                                                                |    | 51,196       |   |
| 138 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L165, Col C,D,E,F,G  | 3780 Technology - Technology for Success                                                    |                                                                                                                |    | 0            |   |
| 139 | ED-TR                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Revenues 10-15, L166, Col C,F        | 3815 State Charter Schools                                                                  |                                                                                                                |    | 0            |   |
| 140 | O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Revenues 10-15, L169, Col D          | 3925 School Infrastructure - Maintenance Projects                                           |                                                                                                                |    | 0            |   |
| 141 | ED-O&M-DS-TR-MR/SS-Tort                                                                                                                                                                                                                                                                                                                                                                                                                                | Revenues 10-15, L170, Col C-G,J      | 3999 Other Restricted Revenue from State Sources                                            |                                                                                                                |    | 2,312,331    |   |
| 142 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L179, Col C          | 4045 Head Start (Subtract)                                                                  |                                                                                                                |    | 0            |   |
| 143 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L183, Col C,D,F,G    | - Total Restricted Grants-In-Aid Received Directly from Federal Govt                        |                                                                                                                |    | 0            |   |
| 144 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L190, Col C,D,F,G    | 4100 Total Title V                                                                          |                                                                                                                |    | 0            |   |
| 145 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues 10-15, L200, Col C,G        | 4200 Total Food Service                                                                     |                                                                                                                |    | 7,252,961    |   |
| 146 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L206, Col C,D,F,G    | 4300 Total Title I                                                                          |                                                                                                                |    | 2,357,156    |   |
| 147 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L211, Col C,D,F,G    | 4400 Total Title IV                                                                         |                                                                                                                |    | 109,632      |   |
| 148 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L216, Col C,D,F,G    | 4620 Fed - Spec Education - IDEA - Flow Through                                             |                                                                                                                |    | 4,898,384    |   |
| 149 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L217, Col C,D,F,G    | 4625 Fed - Spec Education - IDEA - Room & Board                                             |                                                                                                                |    | 694,113      |   |
| 150 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L218, Col C,D,F,G    | 4630 Fed - Spec Education - IDEA - Discretionary                                            |                                                                                                                |    | 0            | # |
| 151 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L219, Col C,D,F,G    | 4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)                               |                                                                                                                |    | 0            |   |
| 152 | ED-O&M-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revenues 10-15, L222, Col C,D,G      | 4700 Total CTE - Perkins                                                                    |                                                                                                                |    | 151,375      | # |
| 177 | ED-O&M-DS-TR-MR/SS-Tort                                                                                                                                                                                                                                                                                                                                                                                                                                | Revenue Adjustments (C225 thru J254) | 4800 Total ARRA Program Adjustments                                                         |                                                                                                                |    | 0            |   |
| 178 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L256, Col C          | 4901 Race to the Top                                                                        |                                                                                                                |    | 0            |   |
| 179 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L257, Col C,D,F,G    | 4902 Race to the Top-Preschool Expansion Grant                                              |                                                                                                                |    | 0            |   |
| 180 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L258, Col C,F,G      | 4905 Title III - Immigrant Education Program (IEP)                                          |                                                                                                                |    | 0            | # |
| 181 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L259, Col C,F,G      | 4909 Title III - Language Inst Program - Limited Eng (LIPLEP)                               |                                                                                                                |    | 339,776      |   |
| 182 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L260, Col C,D,F,G    | 4920 McKinney Education for Homeless Children                                               |                                                                                                                |    | 0            |   |
| 183 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L261, Col C,D,F,G    | 4930 Title II - Eisenhower Professional Development Formula                                 |                                                                                                                |    | 0            |   |
| 184 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L262, Col C,D,F,G    | 4932 Title II - Teacher Quality                                                             |                                                                                                                |    | 512,606      |   |
| 185 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L263, Col C,D,F,G    | 4935 Title II - Part A - Supporting Effective Instruction - State Grants                    |                                                                                                                |    | 0            |   |
| 186 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L264, Col C,D,F,G    | 4960 Federal Charter Schools                                                                |                                                                                                                |    | 0            |   |
| 187 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L265, Col C,D,F,G    | 4981 State Assessment Grants                                                                |                                                                                                                |    | 0            |   |
| 188 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L266, Col C,D,F,G    | 4982 Grant for State Assessments and Related Activities                                     |                                                                                                                |    | 0            |   |
| 189 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L267, Col C,D,F,G    | 4991 Medicaid Matching Funds - Administrative Outreach                                      |                                                                                                                |    | 796,870      | # |
| 190 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L268, Col C,D,F,G    | 4992 Medicaid Matching Funds - Fee-for-Service Program                                      |                                                                                                                |    | 1,731,022    |   |
| 191 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L269, Col C,D,F,G    | 4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)                     |                                                                                                                |    | 4,538,500    |   |
| 192 | Federal Stimulus Revenue                                                                                                                                                                                                                                                                                                                                                                                                                               | CARES CRRSA ARP Schedule             | Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses |                                                                                                                |    | (13,293,745) |   |
| 193 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues (Part of EBF Payment)       | 3100 Special Education Contributions from EBF Funds **                                      |                                                                                                                |    | 7,741,753    |   |
| 194 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues (Part of EBF Payment)       | 3300 English Learning (Bilingual) Contributions from EBF Funds **                           |                                                                                                                |    | 2,229,434    |   |
| 196 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Deductions for PCTC Computation Line 104 through Line 193                                                | \$ | 39,461,207   |   |
| 197 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Net Operating Expense for Tuition Computation (Line 97 minus Line 195)                                         |    | 249,261,236  |   |
| 198 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Depreciation Allowance (from page 36, Line 18, Col I)                                                    |    | 9,099,792    |   |
| 199 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Allowance for PCTC Computation (Line 196 plus Line 197)                                                  |    | 258,361,028  |   |
| 200 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 |    | 18,225.80    |   |
| 201 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Estimated PCTC (Line 198 divided by Line 199) *                                                          | \$ | 14,175.57    | # |
| 202 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             |                                                                                                                |    |              |   |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.                                                                                                                                                                                                                                                                         |                                      |                                                                                             |                                                                                                                |    |              |   |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage.                                                                                                                                                                                                                                                                                                                                                                                   |                                      |                                                                                             |                                                                                                                |    |              |   |
| 205 | Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193. |                                      |                                                                                             |                                                                                                                |    |              |   |

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

- The contract must be coded to one of the combinations listed on the icon below.
- The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
- Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hyphens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information obligated in Column (A) through (D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2025.

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (or equal to amount reported in the AFR's "Expenditures 10-24" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|--------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------|
| Enter as shown here: ED-Instruction-Other                                      | 10-1000-600                              | Company Name                             | 500,000                                                                                                                   | 25,000                                                            | 475,000                                                              |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | BRIDGES FOR LANGUAGE                     | 29,357                                                                                                                    | 25,000                                                            | 4,357                                                                |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | ALEXIAN BROTHERS BEHA                    | 32,576                                                                                                                    | 25,000                                                            | 7,576                                                                |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | RIDDELL ALL AMERICAN                     | 36,685                                                                                                                    | 25,000                                                            | 11,685                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | NEWS-2-YOU INC.                          | 36,966                                                                                                                    | 25,000                                                            | 11,966                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | AGILE SPORTS TECHNOLO                    | 44,500                                                                                                                    | 25,000                                                            | 19,500                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | ENTERPRISE FM TRUST                      | 48,056                                                                                                                    | 25,000                                                            | 23,056                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | NOW ARENA                                | 49,556                                                                                                                    | 25,000                                                            | 24,556                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | INFINITY TRANSPORTATI                    | 51,198                                                                                                                    | 25,000                                                            | 26,198                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | ISTATION                                 | 60,552                                                                                                                    | 25,000                                                            | 35,552                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | HAWTHORN ASSOCIATED O                    | 75,555                                                                                                                    | 25,000                                                            | 50,555                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | KINASTHETICS INC                         | 78,355                                                                                                                    | 25,000                                                            | 53,355                                                               |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | ARBITERSPORTS                            | 195,490                                                                                                                   | 25,000                                                            | 170,490                                                              |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | ATI HOLDINGS LLC                         | 215,000                                                                                                                   | 25,000                                                            | 190,000                                                              |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | BMO HARRIS BANK                          | 251,213                                                                                                                   | 25,000                                                            | 226,213                                                              |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | NORTHWESTERN MEDICINE                    | 270,759                                                                                                                   | 25,000                                                            | 245,759                                                              |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | EDUSTAFF LLC                             | 1,924,493                                                                                                                 | 25,000                                                            | 1,899,493                                                            |
| ED-Instruction-Purchased Services                                              | 10-1000-300                              | NORTHERN KANE EDUCATI                    | 8,494,768                                                                                                                 | 25,000                                                            | 8,469,768                                                            |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | CREATIVE PROMOTIONAL                     | 26,422                                                                                                                    | 25,000                                                            | 1,422                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | GOPHER SPORT                             | 27,208                                                                                                                    | 25,000                                                            | 2,208                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | ACHIEVE3000 INC                          | 28,718                                                                                                                    | 25,000                                                            | 3,718                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | RAYNER AND RINN-SCOTT                    | 28,881                                                                                                                    | 25,000                                                            | 3,881                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | SCHOOL HEALTH CORPORA                    | 32,138                                                                                                                    | 25,000                                                            | 7,138                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | CDW-G                                    | 32,472                                                                                                                    | 25,000                                                            | 7,472                                                                |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | DONS WORLD OF SPORTS                     | 35,136                                                                                                                    | 25,000                                                            | 10,136                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | WEST SIDE ELECTRIC SU                    | 39,041                                                                                                                    | 25,000                                                            | 14,041                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | VARSIITY SPIRIT FASHIO                   | 43,409                                                                                                                    | 25,000                                                            | 18,409                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | LAKESHORE LEARNING MA                    | 49,026                                                                                                                    | 25,000                                                            | 24,026                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | ORANGE LAB MEDIA                         | 54,438                                                                                                                    | 25,000                                                            | 29,438                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | FOLLETT CONTENT SOLUT                    | 57,226                                                                                                                    | 25,000                                                            | 32,226                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | RIDDELL ALL AMERICAN                     | 59,309                                                                                                                    | 25,000                                                            | 34,309                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | COLLEGE BOARD/AP EXAM                    | 65,582                                                                                                                    | 25,000                                                            | 40,582                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | CENGAGE LEARNING INC                     | 80,055                                                                                                                    | 25,000                                                            | 55,055                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | MCGRAW-HILL SCHOOL ED                    | 107,502                                                                                                                   | 25,000                                                            | 82,502                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | COLLEGE BOARD AP MRO                     | 111,253                                                                                                                   | 25,000                                                            | 86,253                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | VISTA HIGHER LEARNING                    | 119,352                                                                                                                   | 25,000                                                            | 94,352                                                               |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | BSN SPORTS LLC                           | 128,521                                                                                                                   | 25,000                                                            | 103,521                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | DISCOVERY EDUCATION                      | 188,700                                                                                                                   | 25,000                                                            | 163,700                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | GARVEY'S OFFICE PRODU                    | 190,888                                                                                                                   | 25,000                                                            | 165,888                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | AMAZON.COM                               | 197,557                                                                                                                   | 25,000                                                            | 172,557                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | SCHOOLINX INC                            | 206,341                                                                                                                   | 25,000                                                            | 181,341                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | BMO HARRIS BANK                          | 345,774                                                                                                                   | 25,000                                                            | 320,774                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | TEACHER CREATED MATER                    | 543,983                                                                                                                   | 25,000                                                            | 518,983                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | SCHOOL SPECIALTY, LLC                    | 728,563                                                                                                                   | 25,000                                                            | 703,563                                                              |
| ED-Instruction-General Supplies                                                | 10-1000-400                              | HOUGHTON MIFFLIN HARC                    | 1,574,941                                                                                                                 | 25,000                                                            | 1,549,941                                                            |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | HOPE LEARNING ACADEMY                    | 25,997                                                                                                                    | 25,000                                                            | 997                                                                  |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | ADVENTIST GLENDAKMS HO                   | 35,825                                                                                                                    | 25,000                                                            | 10,825                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | NEURORESTORATIVE                         | 36,694                                                                                                                    | 25,000                                                            | 11,694                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | TRI-COUNTY SPECIAL ED                    | 54,473                                                                                                                    | 25,000                                                            | 29,473                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | ABC SCHOOL OF COSMETO                    | 63,200                                                                                                                    | 25,000                                                            | 38,200                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | OMBUSMAN EDUCATIONAL                     | 72,470                                                                                                                    | 25,000                                                            | 47,470                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | FOX TECH CENTER                          | 76,992                                                                                                                    | 25,000                                                            | 51,992                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | CLASSROOM CONNECTION                     | 77,571                                                                                                                    | 25,000                                                            | 52,571                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | LITTLE CITY FOUNDATIO                    | 91,023                                                                                                                    | 25,000                                                            | 66,023                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | LUMEN ACADEMY                            | 100,540                                                                                                                   | 25,000                                                            | 75,540                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | EASTER SEALS METROPOL                    | 109,459                                                                                                                   | 25,000                                                            | 84,459                                                               |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | COVE SCHOOL                              | 126,811                                                                                                                   | 25,000                                                            | 101,811                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | CHILDS VOICE SCHOOL                      | 130,904                                                                                                                   | 25,000                                                            | 105,904                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | NEW CONNECTIONS ACADE                    | 144,070                                                                                                                   | 25,000                                                            | 119,070                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | CONNECTION DAY SCHOOL                    | 163,537                                                                                                                   | 25,000                                                            | 138,537                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | FAMILY GUIDANCE CENTE                    | 164,813                                                                                                                   | 25,000                                                            | 139,813                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | MARKLUND                                 | 176,929                                                                                                                   | 25,000                                                            | 151,929                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | SUMMIT SCHOOL INC                        | 192,470                                                                                                                   | 25,000                                                            | 167,470                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | ALLENDALE ASSOCIATION                    | 224,376                                                                                                                   | 25,000                                                            | 199,376                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | THE THRESHOLDS                           | 225,278                                                                                                                   | 25,000                                                            | 200,278                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | SPECIAL EDUCATION SER                    | 233,736                                                                                                                   | 25,000                                                            | 208,736                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | STREAMWOOD BEHAVIORAL                    | 235,976                                                                                                                   | 25,000                                                            | 210,976                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | HEARTSPRING INC                          | 301,616                                                                                                                   | 25,000                                                            | 276,616                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | NORTHWEST SUBURBAN SP                    | 305,684                                                                                                                   | 25,000                                                            | 280,684                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | ALEXANDER LEIGH CTR F                    | 365,330                                                                                                                   | 25,000                                                            | 340,330                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | CLARE WOODS ACADEMY                      | 405,927                                                                                                                   | 25,000                                                            | 380,927                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | THE WINSTON KNOLLS SC                    | 503,713                                                                                                                   | 25,000                                                            | 478,713                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | SHIRUB OAK INTERNATIONAL                 | 580,336                                                                                                                   | 25,000                                                            | 555,336                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | CAMELOT THERAPEUTIC S                    | 777,962                                                                                                                   | 25,000                                                            | 752,962                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | NORTHWESTERN ILLINOIS                    | 796,271                                                                                                                   | 25,000                                                            | 771,271                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | PARKLAND PREPARATORY                     | 985,818                                                                                                                   | 25,000                                                            | 960,818                                                              |
| ED-Instruction-Other Objects                                                   | 10-1000-600                              | SEAL OF ILLINOIS                         | 1,120,683                                                                                                                 | 25,000                                                            | 1,095,683                                                            |
| ED-Support Services - Pupils-Purchased Services                                | 10-2100-300                              | APERURE EDUCATION LL                     | 40,500                                                                                                                    | 25,000                                                            | 15,500                                                               |
| ED-Support Services - Pupils-Purchased Services                                | 10-2100-300                              | IGNITE CONSULTING                        | 46,550                                                                                                                    | 25,000                                                            | 21,550                                                               |
| ED-Support Services - Pupils-Purchased Services                                | 10-2100-300                              | INVO HEALTHCARE ASSOC                    | 49,900                                                                                                                    | 25,000                                                            | 24,900                                                               |
| ED-Support Services - Pupils-Purchased Services                                | 10-2100-300                              | ANTOINETTE MORALES                       | 64,855                                                                                                                    | 25,000                                                            | 39,855                                                               |
| ED-Support Services - Pupils-Purchased Services                                | 10-2100-300                              | ROSECRANCE INC                           | 205,625                                                                                                                   | 25,000                                                            | 180,625                                                              |
| ED-Support Services - Pupils-General Supplies                                  | 10-2100-400                              | AMAZON.COM                               | 25,478                                                                                                                    | 25,000                                                            | 478                                                                  |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | QUANTUM LEARNING NETW                    | 26,750                                                                                                                    | 25,000                                                            | 1,750                                                                |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | LUMINEX INC                              | 32,100                                                                                                                    | 25,000                                                            | 7,100                                                                |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | TOOLS FOR SCHOOLS INC                    | 36,000                                                                                                                    | 25,000                                                            | 11,000                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | HORIZON EDUCATION                        | 39,270                                                                                                                    | 25,000                                                            | 14,270                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | STAR AUTISM SUPPORT I                    | 43,437                                                                                                                    | 25,000                                                            | 18,437                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | PEARSON ASSESSMENTS                      | 54,942                                                                                                                    | 25,000                                                            | 29,942                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | BRAIN POP                                | 57,650                                                                                                                    | 25,000                                                            | 32,650                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | SOLUTION TREE                            | 94,848                                                                                                                    | 25,000                                                            | 69,848                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | BMO HARRIS BANK                          | 117,867                                                                                                                   | 25,000                                                            | 92,867                                                               |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | FRONTLINE TECHNOLOGIE                    | 130,914                                                                                                                   | 25,000                                                            | 105,914                                                              |
| ED-Support Services - Instructional Staff-Purchased Services                   | 10-2200-300                              | POWERSCHOOL GROUP LLC                    | 210,680                                                                                                                   | 25,000                                                            | 185,680                                                              |
| ED-Support Services - Instructional Staff-General Supplies                     | 10-2200-400                              | PSAT / NMSQT                             | 64,129                                                                                                                    | 25,000                                                            | 39,129                                                               |
| ED-Support Services - Instructional Staff-General Supplies                     | 10-2200-400                              | FOLLETT CONTENT SOLUT                    | 121,648                                                                                                                   | 25,000                                                            | 96,648                                                               |
| ED-Support Services - Instructional Staff-Other Objects                        | 10-2200-600                              | ILLINOIS PRINCIPALS A                    | 26,871                                                                                                                    | 25,000                                                            | 1,871                                                                |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | DIAMOND GEOGRAPHICS                      | 25,529                                                                                                                    | 25,000                                                            | 529                                                                  |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | EAB GLOBAL INC                           | 27,645                                                                                                                    | 25,000                                                            | 2,645                                                                |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | KRIHA BOUCEK LLC                         | 34,785                                                                                                                    | 25,000                                                            | 9,785                                                                |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | GALLAGHER BENEFIT SER                    | 37,500                                                                                                                    | 25,000                                                            | 12,500                                                               |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | KLEIN THORPE & JENKIN                    | 39,996                                                                                                                    | 25,000                                                            | 14,996                                                               |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | K12 INSIGHT                              | 39,999                                                                                                                    | 25,000                                                            | 14,999                                                               |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | MILLER COOPER AND CO                     | 53,125                                                                                                                    | 25,000                                                            | 28,125                                                               |
| ED-Support Services - General Admin-Purchased Services                         | 10-2300-300                              | BMO HARRIS BANK                          | 73,272                                                                                                                    | 25,000                                                            | 48,272                                                               |
| ED-Support Services - General Admin-Other Objects                              | 10-2300-600                              | COLLECTIVE LIABILITY                     | 32,831                                                                                                                    | 25,000                                                            | 7,831                                                                |
| ED-Support Services - General Admin-Other Objects                              | 10-2300-600                              | ILLINOIS ASB                             | 40,039                                                                                                                    | 25,000                                                            | 15,039                                                               |
| ED-Support Services - School Admin-Purchased Services                          | 10-2400-300                              | QUADIENT LEASING USA                     | 25,131                                                                                                                    | 25,000                                                            | 131                                                                  |
| ED-Support Services - School Admin-General Supplies                            | 10-2400-400                              | HINKLEY SPRINGS                          | 32,862                                                                                                                    | 25,000                                                            | 7,862                                                                |
| ED-Direction of Business Support Srv-Purchased Services                        | 10-2510-300                              | FRONTLINE EDUCATION                      | 28,917                                                                                                                    | 25,000                                                            | 3,917                                                                |
| ED-Direction of Business Support Srv-Purchased Services                        | 10-2510-300                              | PLANT & MORAN PLLC                       | 119,000                                                                                                                   | 25,000                                                            | 94,000                                                               |
| ED-Fiscal Services-Purchased Services                                          | 10-2520-300                              | PUSHCOIN                                 | 33,396                                                                                                                    | 25,000                                                            | 8,396                                                                |
| ED-Fiscal Services-Purchased Services                                          | 10-2520-300                              | COUNTRY LIFE INSURANC                    | 38,390                                                                                                                    | 25,000                                                            | 13,390                                                               |
| ED-Fiscal Services-Purchased Services                                          | 10-2520-300                              | CSG FORTY PAYMENTS IN                    | 47,999                                                                                                                    | 25,000                                                            | 22,999                                                               |
| ED-Fiscal Services-Purchased Services                                          | 10-2520-300                              | POINT BLVD LLC                           | 61,425                                                                                                                    | 25,000                                                            | 36,425                                                               |



Preliminary Draft  
For Review and Discussion Purposes Only

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the APF's "Expenditures 10-04" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|--------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------|
| ED-Pupil Transportation Services-Purchased Services                            | 10-2550-300                              | INFINITY TRANSPORTATI                    | 26,343                                                                                                                                      | 25,000                                                            | 1,343                                                                |
| ED-Food Services-Purchased Services                                            | 10-2560-300                              | ARAMARK CORPORATION                      | 7,054,780                                                                                                                                   | 25,000                                                            | 7,029,780                                                            |
| ED-Internal Services-Purchased Services                                        | 10-2570-300                              | KINSEY AND KINSEY                        | 36,397                                                                                                                                      | 25,000                                                            | 11,397                                                               |
| ED-Staff Services-Purchased Services                                           | 10-2640-300                              | KANE COUNTY REGIONAL                     | 28,517                                                                                                                                      | 25,000                                                            | 3,517                                                                |
| ED-Staff Services-Purchased Services                                           | 10-2640-300                              | MIDAMERICA SOLUTIONS                     | 36,705                                                                                                                                      | 25,000                                                            | 11,705                                                               |
| ED-Staff Services-Purchased Services                                           | 10-2640-300                              | STAFFEZ OF ILLINOIS L                    | 39,771                                                                                                                                      | 25,000                                                            | 14,771                                                               |
| ED-Staff Services-Purchased Services                                           | 10-2640-300                              | ILLINOIS DEPT OF EMPL                    | 95,292                                                                                                                                      | 25,000                                                            | 70,292                                                               |
| ED-Staff Services-Purchased Services                                           | 10-2640-300                              | MANPOWER                                 | 116,177                                                                                                                                     | 25,000                                                            | 91,177                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | SPRINTOP INC.                            | 25,969                                                                                                                                      | 25,000                                                            | 969                                                                  |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | AMPLIFIED IT LLC                         | 29,039                                                                                                                                      | 25,000                                                            | 4,039                                                                |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | ADESTA LLC                               | 29,164                                                                                                                                      | 25,000                                                            | 4,164                                                                |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | KELLY SERVICES INC                       | 33,311                                                                                                                                      | 25,000                                                            | 8,311                                                                |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | PENTEGRA SYSTEMS LLC                     | 34,909                                                                                                                                      | 25,000                                                            | 9,909                                                                |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | CHICAGO OFFICE TECHNO                    | 35,438                                                                                                                                      | 25,000                                                            | 10,438                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | NORTHERN ILLINOIS UNI                    | 37,200                                                                                                                                      | 25,000                                                            | 12,200                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | B&B NETWORKS INC                         | 38,400                                                                                                                                      | 25,000                                                            | 13,400                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | MHC SOFTWARE                             | 39,515                                                                                                                                      | 25,000                                                            | 14,515                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | KINSEY AND KINSEY                        | 41,374                                                                                                                                      | 25,000                                                            | 16,374                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | KRONOS INC                               | 42,416                                                                                                                                      | 25,000                                                            | 17,416                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | KNOWBE4 INC                              | 47,571                                                                                                                                      | 25,000                                                            | 22,571                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | PLANTE & MORAN PLLC                      | 48,045                                                                                                                                      | 25,000                                                            | 23,045                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | CONCENSUS TECHNOLOGIE                    | 50,759                                                                                                                                      | 25,000                                                            | 25,759                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | KELLENBERGER ELECTRIC                    | 52,198                                                                                                                                      | 25,000                                                            | 27,198                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | FOLLETT SCHOOL SOLUTI                    | 56,832                                                                                                                                      | 25,000                                                            | 31,832                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | NETS6                                    | 67,104                                                                                                                                      | 25,000                                                            | 42,104                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | GOV CONNECTION INC                       | 70,744                                                                                                                                      | 25,000                                                            | 45,744                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | SHI INTERNATIONAL COR                    | 72,462                                                                                                                                      | 25,000                                                            | 47,462                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | DATAMANN IMAGING SE                      | 75,478                                                                                                                                      | 25,000                                                            | 50,478                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | INCIDENT IQ LLC                          | 78,360                                                                                                                                      | 25,000                                                            | 53,360                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | RENAISSANCE COMMUNICA                    | 83,487                                                                                                                                      | 25,000                                                            | 58,487                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | COMCAST                                  | 90,000                                                                                                                                      | 25,000                                                            | 65,000                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | COMPUTER INFORMATION L                   | 101,142                                                                                                                                     | 25,000                                                            | 76,142                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | IDENTITY AUTOMATION L                    | 104,300                                                                                                                                     | 25,000                                                            | 79,300                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | ALERT LOGIC                              | 107,400                                                                                                                                     | 25,000                                                            | 82,400                                                               |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | AT&T                                     | 136,851                                                                                                                                     | 25,000                                                            | 111,851                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | HAPARA                                   | 153,824                                                                                                                                     | 25,000                                                            | 128,824                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | T-MOBILE USA INC                         | 215,237                                                                                                                                     | 25,000                                                            | 190,237                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | PEERLESS NETWORK                         | 246,263                                                                                                                                     | 25,000                                                            | 221,263                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | SECURLY INC                              | 260,000                                                                                                                                     | 25,000                                                            | 235,000                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | RICOR USA INC                            | 305,503                                                                                                                                     | 25,000                                                            | 280,503                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | INFOR (US) INC.                          | 332,993                                                                                                                                     | 25,000                                                            | 307,993                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | POWERSCHOOL GROUP LLC                    | 408,020                                                                                                                                     | 25,000                                                            | 383,020                                                              |
| ED-Data Processing Services-Purchased Services                                 | 10-2660-300                              | CDW-G                                    | 786,164                                                                                                                                     | 25,000                                                            | 761,164                                                              |
| ED-Data Processing Services-General Supplies                                   | 10-2660-400                              | CHICAGO OFFICE TECHNO                    | 27,006                                                                                                                                      | 25,000                                                            | 2,006                                                                |
| ED-Data Processing Services-General Supplies                                   | 10-2660-400                              | MOHAWK USA LLC                           | 27,953                                                                                                                                      | 25,000                                                            | 2,953                                                                |
| ED-Data Processing Services-General Supplies                                   | 10-2660-400                              | CDW-G                                    | 53,669                                                                                                                                      | 25,000                                                            | 68,669                                                               |
| ED-Data Processing Services-General Supplies                                   | 10-2660-400                              | VIACITY TECH PBC                         | 278,917                                                                                                                                     | 25,000                                                            | 253,917                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | AVEOX SYSTEMS LLC                        | 26,382                                                                                                                                      | 25,000                                                            | 1,382                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | TRACK SURFACES COMPAN                    | 27,000                                                                                                                                      | 25,000                                                            | 2,000                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | ANDERSON LOCK COMPANY                    | 27,440                                                                                                                                      | 25,000                                                            | 2,440                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | THERMO FLO INC                           | 28,570                                                                                                                                      | 25,000                                                            | 3,570                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | J AND D ENTERPRISES                      | 28,901                                                                                                                                      | 25,000                                                            | 3,901                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | SUPERIOR OVERHEAD DOO                    | 30,083                                                                                                                                      | 25,000                                                            | 5,083                                                                |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | PENTEGRA SYSTEMS LLC                     | 35,144                                                                                                                                      | 25,000                                                            | 10,144                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | BMO HARRIS BANK                          | 36,113                                                                                                                                      | 25,000                                                            | 11,113                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | JOHNSON CONTROLS FIRE                    | 36,720                                                                                                                                      | 25,000                                                            | 11,720                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | J AND M BUILDING MAIN                    | 37,247                                                                                                                                      | 25,000                                                            | 12,247                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | COLLEY ELEVATOR                          | 42,144                                                                                                                                      | 25,000                                                            | 17,144                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | OSTRANDER LANDSCAPING                    | 42,739                                                                                                                                      | 25,000                                                            | 17,739                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | CHAMPION PAVING CORP                     | 43,200                                                                                                                                      | 25,000                                                            | 18,200                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | COPENHAVER CONSTRUCTI                    | 53,153                                                                                                                                      | 25,000                                                            | 28,153                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | OAK FIRE & SECURITY S                    | 62,442                                                                                                                                      | 25,000                                                            | 37,442                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | WEATHERGUARD ROOFING                     | 62,750                                                                                                                                      | 25,000                                                            | 37,750                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | BRIGHTLY SOFTWARE INC                    | 65,678                                                                                                                                      | 25,000                                                            | 40,678                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | PEERLESS ENTERPRISES                     | 70,525                                                                                                                                      | 25,000                                                            | 45,525                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | TREES & US INC                           | 80,839                                                                                                                                      | 25,000                                                            | 55,839                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | CONTECH MS CO                            | 83,778                                                                                                                                      | 25,000                                                            | 58,778                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | RON JONES ELECTRIC IN                    | 85,070                                                                                                                                      | 25,000                                                            | 60,070                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | CARRIER CORPORATION                      | 85,075                                                                                                                                      | 25,000                                                            | 60,075                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | DEWBERRY ARCHITECTS I                    | 88,000                                                                                                                                      | 25,000                                                            | 63,000                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | MIDWEST SOLAR COX CONTROL                | 92,303                                                                                                                                      | 25,000                                                            | 67,303                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | HOSIUM INSULATION COM                    | 94,786                                                                                                                                      | 25,000                                                            | 69,786                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | TRINITY LANDSCAPING                      | 103,920                                                                                                                                     | 25,000                                                            | 78,920                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | JOHNSON CONTROLS                         | 104,522                                                                                                                                     | 25,000                                                            | 79,522                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | VILLAGE OF WEST DUNDE                    | 114,987                                                                                                                                     | 25,000                                                            | 89,987                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | MIDWEST TRACK BUILDER                    | 122,572                                                                                                                                     | 25,000                                                            | 97,572                                                               |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | TRANE COMPANY                            | 128,038                                                                                                                                     | 25,000                                                            | 103,038                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | GOBE MECHANICAL INC                      | 132,734                                                                                                                                     | 25,000                                                            | 107,734                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | GROOT INC                                | 183,190                                                                                                                                     | 25,000                                                            | 158,190                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | ENTERPRISE FM TRUST                      | 222,999                                                                                                                                     | 25,000                                                            | 197,999                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | VILLAGE OF HAMPSHIRE                     | 242,093                                                                                                                                     | 25,000                                                            | 217,093                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | VILLAGE OF CARPENTERS                    | 333,941                                                                                                                                     | 25,000                                                            | 308,941                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | JDK SERVICES                             | 467,194                                                                                                                                     | 25,000                                                            | 442,194                                                              |
| O&M-Operation and Maintenance of Plant Srv-Purchased Servic                    | 20-2540-300                              | VILLAGE OF ALGONQUIN                     | 514,560                                                                                                                                     | 25,000                                                            | 489,560                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | STEINER ELECTRIC CO.                     | 25,583                                                                                                                                      | 25,000                                                            | 583                                                                  |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | SITEONE LANDSCAPE SUP                    | 25,744                                                                                                                                      | 25,000                                                            | 744                                                                  |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | LIBERTYVILLE TILE AND                    | 27,441                                                                                                                                      | 25,000                                                            | 2,441                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | PIONEER RANDUSTRIAL                      | 28,441                                                                                                                                      | 25,000                                                            | 3,441                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | COMMONWEALTH EDISON C                    | 30,002                                                                                                                                      | 25,000                                                            | 5,002                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | ULINE SHIPPING SUPPLY                    | 30,164                                                                                                                                      | 25,000                                                            | 5,164                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | COMMUNICATIONS DIRECT                    | 30,729                                                                                                                                      | 25,000                                                            | 5,729                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | FLOLO CORPORATION                        | 31,929                                                                                                                                      | 25,000                                                            | 6,929                                                                |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | LED RITE LLC                             | 35,338                                                                                                                                      | 25,000                                                            | 10,338                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | SERVICEWEAR APPAREL I                    | 35,639                                                                                                                                      | 25,000                                                            | 10,639                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | ACS ENTERPRISES                          | 37,259                                                                                                                                      | 25,000                                                            | 12,259                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | NEUCO INC                                | 44,733                                                                                                                                      | 25,000                                                            | 19,733                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | KRANE INC                                | 49,620                                                                                                                                      | 25,000                                                            | 24,620                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | NORTH AMERICAN CORPOR                    | 62,083                                                                                                                                      | 25,000                                                            | 37,083                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | GRAINGER                                 | 69,531                                                                                                                                      | 25,000                                                            | 44,531                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | CONSERV FS                               | 71,723                                                                                                                                      | 25,000                                                            | 46,723                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | TRANE COMPANY                            | 105,922                                                                                                                                     | 25,000                                                            | 80,922                                                               |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | FERGUSON ENTERPRISES                     | 134,868                                                                                                                                     | 25,000                                                            | 109,868                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | ANDERSON LOCK COMPANY                    | 140,458                                                                                                                                     | 25,000                                                            | 115,458                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | CINTAS CORPORATION                       | 175,745                                                                                                                                     | 25,000                                                            | 150,745                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | PRO-SOURCE DISTRIBUTO                    | 228,079                                                                                                                                     | 25,000                                                            | 203,079                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | BMO HARRIS BANK                          | 258,817                                                                                                                                     | 25,000                                                            | 233,817                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | EXELON CORPORATION                       | 757,818                                                                                                                                     | 25,000                                                            | 732,818                                                              |
| O&M-Operation and Maintenance of Plant Srv-General Supplies                    | 20-2540-400                              | CONSTELLATION NEW ENE                    | 2,447,734                                                                                                                                   | 25,000                                                            | 2,422,734                                                            |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | AL WARREN COMPANY                        | 46,492                                                                                                                                      | 25,000                                                            | 11,492                                                               |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | STENSTROM PETROLEUM S                    | 56,183                                                                                                                                      | 25,000                                                            | 31,183                                                               |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | COLLECTIVE LIABILITY                     | 98,400                                                                                                                                      | 25,000                                                            | 73,400                                                               |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | SCHOOLBELLS LTD                          | 115,322                                                                                                                                     | 25,000                                                            | 90,322                                                               |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | SPECIAL EDUCATION SYS                    | 178,973                                                                                                                                     | 25,000                                                            | 153,973                                                              |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | EVERDRIVEN TECHNOLOGI                    | 179,275                                                                                                                                     | 25,000                                                            | 154,275                                                              |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | AMESS TRANSPORTATION                     | 737,136                                                                                                                                     | 25,000                                                            | 712,136                                                              |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | AMERICAN TAXI DISPATC                    | 782,534                                                                                                                                     | 25,000                                                            | 757,534                                                              |
| TR-Pupil Transportation Services-Purchased Services                            | 40-2550-300                              | DURHAM SCHOOL SERVICE                    | 31,436,380                                                                                                                                  | 25,000                                                            | 31,411,380                                                           |
| TR-Pupil Transportation Services-General Supplies                              | 40-2550-400                              | AL WARREN OIL COMPANY                    | 486,831                                                                                                                                     | 25,000                                                            | 461,831                                                              |
| TR-Pupil Transportation Services-General Supplies                              | 40-2550-400                              | MANSFIELD OIL COMPANY                    | 2,283,919                                                                                                                                   | 25,000                                                            | 2,258,919                                                            |
| TORT-Support Services - General Admin-Purchased Services                       | 80-2300-300                              | COLLECTIVE LIABILITY                     | 2,137,524                                                                                                                                   | 25,000                                                            | 2,112,524                                                            |
| Total                                                                          |                                          |                                          | 87,846,441                                                                                                                                  | 0                                                                 | 81,996,441                                                           |



Preliminary Draft  
For Review and Discussion Purposes Only  
**ESTIMATED INDIRECT COST DATA**  
Subject to Change  
Not to be Reproduced

| A  | B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | C               | D                         | E                   | F                           | G                   | H |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------|---------------------|-----------------------------|---------------------|---|
| 1  | <b>ESTIMATED INDIRECT COST RATE DATA</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                           |                     |                             |                     |   |
| 2  | <b>SECTION I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                           |                     |                             |                     |   |
| 3  | <b>Financial Data To Assist Indirect Cost Rate Determination</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                           |                     |                             |                     |   |
| 4  | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                           |                     |                             |                     |   |
| 5  | <b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. |                 |                           |                     |                             |                     |   |
| 6  | <b>Support Services - Direct Costs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                           |                     |                             |                     |   |
| 7  | Direction of Business Support Services (10, 50, and 80 -2510)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                           |                     |                             |                     |   |
| 8  | Fiscal Services (10, 50, & 80 -2520)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                           |                     |                             |                     |   |
| 9  | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                           |                     |                             |                     |   |
| 10 | Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                           | 64,435              |                             |                     |   |
| 11 | Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                           | 538,785             |                             |                     |   |
| 12 | Internal Services (10, 50, and 80 -2570)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                           |                     |                             |                     |   |
| 13 | Staff Services (10, 50, and 80 -2640)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                           |                     |                             |                     |   |
| 14 | Data Processing Services (10, 50, & 80 -2660)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                           |                     |                             |                     |   |
| 15 | <b>SECTION II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                           |                     |                             |                     |   |
| 16 | <b>Estimated Indirect Cost Rate for Federal Programs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                           |                     |                             |                     |   |
| 17 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 | <b>Restricted Program</b> |                     | <b>Unrestricted Program</b> |                     |   |
| 18 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Function</b> | <b>Indirect Costs</b>     | <b>Direct Costs</b> | <b>Indirect Costs</b>       | <b>Direct Costs</b> |   |
| 19 | <b>Instruction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1000            |                           | 167,191,301         |                             | 167,191,301         |   |
| 20 | <b>Support Services:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                           |                     |                             |                     |   |
| 21 | Pupil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2100            |                           | 28,517,154          |                             | 28,517,154          |   |
| 22 | Instructional Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2200            |                           | 12,290,322          |                             | 12,290,322          |   |
| 23 | General Admin.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2300            |                           | 3,850,988           |                             | 3,850,988           |   |
| 24 | School Admin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2400            |                           | 19,359,212          |                             | 19,359,212          |   |
| 25 | <b>Business:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                           |                     |                             |                     |   |
| 26 | Direction of Business Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2510            | 651,600                   | 0                   | 651,600                     | 0                   |   |
| 27 | Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2520            | 1,317,338                 | 0                   | 1,317,338                   | 0                   |   |
| 28 | Oper. & Maint. Plant Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2540            |                           | 21,378,437          | 21,378,437                  | 0                   |   |
| 29 | Pupil Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2550            |                           | 19,280,475          |                             | 19,280,475          |   |
| 30 | Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2560            |                           | 7,294,420           |                             | 7,294,420           |   |
| 31 | Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2570            | 571,101                   | 0                   | 571,101                     | 0                   |   |
| 32 | <b>Central:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |                           |                     |                             |                     |   |
| 33 | Direction of Central Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2610            |                           | 0                   |                             | 0                   |   |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2620            |                           | 0                   |                             | 0                   |   |
| 35 | Information Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2630            |                           | 733,021             |                             | 733,021             |   |
| 36 | Staff Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2640            | 2,157,253                 | 0                   | 2,157,253                   | 0                   |   |
| 37 | Data Processing Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2660            | 8,107,287                 | 0                   | 8,107,287                   | 0                   |   |
| 38 | <b>Other:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2900            |                           | 82,978              |                             | 82,978              |   |
| 39 | <b>Community Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3000            |                           | 1,529,148           |                             | 1,529,148           |   |
| 40 | <b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                           | (81,996,441)        |                             | (81,996,441)        |   |
| 41 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | 12,804,579                | 199,511,015         | 34,183,016                  | 178,132,578         |   |
| 42 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 | <b>Restricted Rate</b>    |                     | <b>Unrestricted Rate</b>    |                     |   |
| 43 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 | Total Indirect Costs:     | 12,804,579          | Total Indirect Costs:       | 34,183,016          |   |
| 44 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 | Total Direct Costs:       | 199,511,015         | Total Direct Costs:         | 178,132,578         |   |
| 45 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 | <b>= 6.42%</b>            |                     | <b>= 19.19%</b>             |                     |   |
| 46 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |                           |                     |                             |                     |   |

|    | A                                                                                                                                                    | B                 | C                   | D                          | E                                                                                                             | F |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|----------------------------|---------------------------------------------------------------------------------------------------------------|---|
| 1  | <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 2  | School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )                                                                                            |                   |                     |                            |                                                                                                               |   |
| 3  | Fiscal Year Ending June 30, 2023                                                                                                                     |                   |                     |                            |                                                                                                               |   |
| 5  | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. |                   |                     |                            |                                                                                                               |   |
| 6  | CUSD 300                                                                                                                                             |                   |                     |                            |                                                                                                               |   |
| 7  | 31045300026                                                                                                                                          |                   |                     |                            |                                                                                                               |   |
| 8  | <input type="checkbox"/> Check box if this schedule is not applicable.....                                                                           | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year           | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |   |
| 9  | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡                                                                           |                   |                     |                            |                                                                                                               |   |
| 10 | Service or Function ( <i>Check all that apply</i> )                                                                                                  |                   |                     | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38)                                       |   |
| 11 | Curriculum Planning                                                                                                                                  |                   |                     |                            |                                                                                                               |   |
| 12 | Custodial Services                                                                                                                                   |                   |                     |                            |                                                                                                               |   |
| 13 | Educational Shared Programs                                                                                                                          |                   |                     |                            |                                                                                                               |   |
| 14 | Employee Benefits                                                                                                                                    |                   |                     |                            |                                                                                                               |   |
| 15 | Energy Purchasing                                                                                                                                    |                   |                     |                            |                                                                                                               |   |
| 16 | Food Services                                                                                                                                        |                   |                     |                            |                                                                                                               |   |
| 17 | Grant Writing                                                                                                                                        |                   |                     |                            |                                                                                                               |   |
| 18 | Grounds Maintenance Services                                                                                                                         |                   |                     |                            |                                                                                                               |   |
| 19 | Insurance                                                                                                                                            | X                 | X                   |                            | Collective Liability Insurance Cooperative (CLIC)                                                             |   |
| 20 | Investment Pools                                                                                                                                     | X                 | X                   |                            | Illinois School District Liquid Asset Fund (ISDLAF)                                                           |   |
| 21 | Legal Services                                                                                                                                       |                   |                     |                            |                                                                                                               |   |
| 22 | Maintenance Services                                                                                                                                 |                   |                     |                            |                                                                                                               |   |
| 23 | Personnel Recruitment                                                                                                                                |                   |                     |                            |                                                                                                               |   |
| 24 | Professional Development                                                                                                                             | X                 | X                   |                            | Regional Office of Education (ROE)                                                                            |   |
| 25 | Shared Personnel                                                                                                                                     |                   | X                   |                            | EduStaff Inc. (K-12 substitute staffing service)                                                              |   |
| 26 | Special Education Cooperatives                                                                                                                       | X                 | X                   |                            | Northwestern Illinois Association (NIA), Rockford Public Schools, Woodstock CUSD 300                          |   |
| 27 | STEM (science, technology, engineering and math) Program Offerings                                                                                   |                   |                     |                            |                                                                                                               |   |
| 28 | Supply & Equipment Purchasing                                                                                                                        | X                 | X                   |                            | Various national and state purchasing cooperatives                                                            |   |
| 29 | Technology Services                                                                                                                                  |                   |                     |                            |                                                                                                               |   |
| 30 | Transportation                                                                                                                                       | X                 | X                   |                            | West Aurora SD 131                                                                                            |   |
| 31 | Vocational Education Cooperatives                                                                                                                    | X                 | X                   |                            | Northern Kane County Regional Vocational System EFE 110, Elgin Community College                              |   |
| 32 | All Other Joint/Cooperative Agreements                                                                                                               | X                 | X                   |                            | Northern Kane Education Corp for the Cambridge Lakes Charter School                                           |   |
| 33 | Other                                                                                                                                                |                   |                     |                            |                                                                                                               |   |
| 34 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 35 | Additional space for Column (D) - Barriers to Implementation:                                                                                        |                   |                     |                            |                                                                                                               |   |
| 36 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 37 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 38 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 40 | Additional space for Column (E) - Name of LEA :                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 41 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 42 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |
| 43 |                                                                                                                                                      |                   |                     |                            |                                                                                                               |   |

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department (N-330)  
100 North First Street  
Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
(Section 17-1.5 of the School Code)

School District Name: CUSD 300  
RCDT Number: 31045300026

| Description                                                                                         | Funct. No. | Actual Expenditures, Fiscal Year 2023 |                                       |                     |           | Budgeted Expenditures, Fiscal Year 2024 |                                       |                   |           |
|-----------------------------------------------------------------------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------|-----------|-----------------------------------------|---------------------------------------|-------------------|-----------|
|                                                                                                     |            | (10)<br>Educational Fund              | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund * | Total     | (10)<br>Educational Fund                | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund | Total     |
| 1. Executive Administration Services                                                                | 2320       | 1,175,106                             |                                       | 0                   | 1,175,106 | 1,207,159                               |                                       |                   | 1,207,159 |
| 2. Special Area Administration Services                                                             | 2330       | 0                                     |                                       | 0                   | 0         | 0                                       |                                       |                   | 0         |
| 3. Other Support Services - School Administration                                                   | 2490       | 0                                     |                                       | 0                   | 0         | 0                                       |                                       |                   | 0         |
| 4. Direction of Business Support Services                                                           | 2510       | 637,433                               | 0                                     | 0                   | 637,433   | 558,195                                 |                                       |                   | 558,195   |
| 5. Internal Services                                                                                | 2570       | 509,849                               |                                       | 0                   | 509,849   | 441,105                                 |                                       |                   | 441,105   |
| 6. Direction of Central Support Services                                                            | 2610       | 0                                     |                                       | 0                   | 0         |                                         |                                       |                   | 0         |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                       |                     | 0         |                                         |                                       |                   | 0         |
| 8. Totals                                                                                           |            | 2,322,388                             | 0                                     | 0                   | 2,322,388 | 2,206,459                               | 0                                     | 0                 | 2,206,459 |
| 9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)                           |            |                                       |                                       |                     |           |                                         |                                       |                   | -5%       |

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.  
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Contact Telephone Number

**If line 9 is greater than 5% please check one box below.**

- ☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.
- <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation.

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

1. Page 26: \$479,564 due to lease proceeds less \$18,329 of lease payments made from the Transportation Fund, not the Debt Service Fund, for a net difference of \$461,325.

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Preliminary Draft  
For Review and Discussion Purposes Only  
Subject to Change  
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Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

DRAFT

**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.*

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|    | A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | B                     | C                                  | D                        | E                      | F                  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------|--------------------------|------------------------|--------------------|
| 1  | <b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b><br><b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                    |                          |                        |                    |
| 2  | <i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>                                                                                                                                                                                                      |                       |                                    |                          |                        |                    |
| 3  | The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. |                       |                                    |                          |                        |                    |
| 4  | <i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                       |                                    |                          |                        |                    |
| 5  | <i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                       |                                    |                          |                        |                    |
| 6  | <b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b><br><i>(All AFR pages must be completed to generate the following calculation)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |                    |
| 7  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL              |
| 8  | Direct Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 259,538,051           | 33,071,656                         | 19,204,387               | 848,880                | 312,662,974        |
| 9  | Direct Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 256,679,876           | 22,139,722                         | 19,203,209               |                        | 298,022,807        |
| 10 | Difference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2,858,175             | 10,931,934                         | 1,178                    | 848,880                | <b>14,640,167</b>  |
| 11 | Fund Balance - June 30, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 59,707,912            | 3,886,872                          | 8,777,111                | 39,865,394             | <b>112,237,289</b> |
| 12 | <div style="text-align: center;"> <b>Balanced - no deficit reduction plan is required.</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                                    |                          |                        |                    |
| 13 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |                    |
| 14 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |                    |
| 15 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |                    |

## FY 2023 Audit Checklist

RCDT: 31045300026

School District/Joint Agreement Name: CUSD 300

Auditor Name: Betsy Allen

License #: 065-046525 License Expiration Date (below):  
09/30/2024

31-045-3000-26\_AFR22 CUSD 300

**All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.**

- The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- All entries were entered to the nearest whole dollar amount.

### Balancing Schedule

*Check this Section for Error Messages*

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

| Description:                                                                                                                                                                        | Error Message                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>                                                                      |                                           |
| What Basis of Accounting is used?                                                                                                                                                   | ACCRUAL                                   |
| Choose School District or Joint Agreement.                                                                                                                                          | SCHOOL DISTRICT                           |
| Accounting for late payments (Audit Questionnaire Section D)                                                                                                                        | FALSE                                     |
| Is Budget Deficit Reduction Plan Required?                                                                                                                                          | Congratulations! You have a balanced AFR. |
| <b>2. Page 2: Audit Questionnaire, Part C - Other Issues #22</b>                                                                                                                    |                                           |
| School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas. | OK                                        |
| <b>3. Page 3: Financial Information must be completed.</b>                                                                                                                          |                                           |
| Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.                                                  | OK                                        |
| Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.                                                                          | OK                                        |
| Section D: Check a or b that agrees with the school district type.                                                                                                                  | OK                                        |
| Section E: Is there a material impact on the entity's financial position?                                                                                                           | NO                                        |
| <b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>                                                                                                      |                                           |
| Fund (10) ED: Cash balances cannot be negative.                                                                                                                                     | OK                                        |
| Fund (20) O&M: Cash balances cannot be negative.                                                                                                                                    | OK                                        |
| Fund (30) DS: Cash balances cannot be negative.                                                                                                                                     | OK                                        |
| Fund (40) TR: Cash balances cannot be negative.                                                                                                                                     | OK                                        |
| Fund (50) MR/SS: Cash balances cannot be negative.                                                                                                                                  | OK                                        |
| Fund (60) CP: Cash balances cannot be negative.                                                                                                                                     | OK                                        |
| Fund (70) WC: Cash balances cannot be negative.                                                                                                                                     | OK                                        |
| Fund (80) Tort: Cash balances cannot be negative.                                                                                                                                   | OK                                        |
| Fund (90) FP&S: Cash balances cannot be negative.                                                                                                                                   | OK                                        |
| <b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>                                                                           |                                           |
| Fund 10, Cell C13 must = Cell C41.                                                                                                                                                  | OK                                        |
| Fund 20, Cell D13 must = Cell D41.                                                                                                                                                  | OK                                        |
| Fund 30, Cell E13 must = Cell E41.                                                                                                                                                  | OK                                        |
| Fund 40, Cell F13 must = Cell F41.                                                                                                                                                  | OK                                        |
| Fund 50, Cell G13 must = Cell G41.                                                                                                                                                  | OK                                        |
| Fund 60, Cell H13 must = Cell H41.                                                                                                                                                  | OK                                        |
| Fund 70, Cell I13 must = Cell I41.                                                                                                                                                  | OK                                        |
| Fund 80, Cell J13 must = Cell J41.                                                                                                                                                  | OK                                        |
| Fund 90, Cell K13 must = Cell K41.                                                                                                                                                  | OK                                        |
| Agency Fund, Cell L13 must = Cell L41.                                                                                                                                              | OK                                        |
| General Fixed Assets, Cell M23 must = Cell M41.                                                                                                                                     | OK                                        |
| General Long-Term Debt, Cell N23 must = Cell N41.                                                                                                                                   | OK                                        |
| <b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>                                                                                 |                                           |
| Fund 10, Cells C38+C39 must = Cell C81.                                                                                                                                             | OK                                        |
| Fund 20, Cells D38+D39 must = Cell D81.                                                                                                                                             | OK                                        |
| Fund 30, Cells E38+E39 must = Cell E81.                                                                                                                                             | OK                                        |
| Fund 40, Cells F38+F39 must = Cell F81.                                                                                                                                             | OK                                        |
| Fund 50, Cells G38+G39 must = Cell G81.                                                                                                                                             | OK                                        |
| Fund 60, Cells H38+H39 must = Cell H81.                                                                                                                                             | OK                                        |
| Fund 70, Cells I38+I39 must = Cell I81.                                                                                                                                             | OK                                        |
| Fund 80, Cells J38+J39 must = Cell J81.                                                                                                                                             | OK                                        |
| Fund 90, Cells K38+K39 must = Cell K81.                                                                                                                                             | OK                                        |
| <b>8. Page 26: Schedule of Long-Term Debt</b>                                                                                                                                       |                                           |
| <b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>                                                                                                       |                                           |
| Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).                                                                            | OK                                        |
| Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).                                                 | OK                                        |
| <b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>                                                                                                               |                                           |
| Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49                                                                                | OK                                        |
| Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.                                                                               | OK                                        |
| Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)                                     | OK                                        |
| <b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>                                                                           |                                           |
| Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.                                                                                          | OK                                        |
| Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0                                                                                                                          | OK                                        |
| <b>11. Page 7: "On behalf" payments to the Educational Fund</b>                                                                                                                     |                                           |
| Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.                                                                               | OK                                        |
| <b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>                                                                                                                  | OK                                        |
| <b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>                                                                               | OK                                        |
| <b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>                                                                    | OK                                        |
| <b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>                  | OK                                        |
| <b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>                                                                                                                          | OK                                        |
| <b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>                                                                  | OK                                        |
| <b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>                                                                  | OK                                        |
| <b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) - Enter Student Activity Funds</b>                                                        | OK                                        |
| <b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>                                                     | OK                                        |
| <b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>                                                            | OK                                        |



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**Community Unit School District 300**  
NOTE TO THE ANNUAL FINANCIAL REPORT  
June 30, 2023

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Community Unit School District 300 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report, while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational, Working Cash, and Tort while these funds are combined and presented as the General fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financials statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements do not.

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

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation and amortization accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds, debt certificates, QZAB bonds, and leases.

The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

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**Community Unit School District 300**  
NOTE TO THE ANNUAL FINANCIAL REPORT  
June 30, 2023

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

*Reserved Fund Balances* are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

*Unreserved Fund Balances* are those balances that are not reserved for a specific purpose, other than the regular purpose of any given fund.

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

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**Community Unit School District 300**  
NOTE TO THE ANNUAL FINANCIAL REPORT  
June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

| <u>Fund</u>                                 | <u>Generally Accepted Accounting Principles</u> |                      |                  |                   |                      | <u>Regulatory Basis</u> |                       |
|---------------------------------------------|-------------------------------------------------|----------------------|------------------|-------------------|----------------------|-------------------------|-----------------------|
|                                             | <u>Non-<br/>spendable</u>                       | <u>Restricted</u>    | <u>Committed</u> | <u>Assigned</u>   | <u>Unassigned</u>    | <u>Reserved</u>         | <u>Unreserved</u>     |
| Educational                                 | \$ 1,039,084                                    | \$ -                 | \$ -             | \$ 980,117        | \$ 58,668,828        | \$ 2,019,201            | \$ 58,668,828         |
| Operations and<br>Maintenance               | -                                               | 3,886,872            | -                | -                 | -                    | -                       | 3,886,872             |
| Debt Services                               | -                                               | 11,926,263           | -                | -                 | -                    | -                       | 11,926,263            |
| Transportation                              | -                                               | 8,777,111            | -                | -                 | -                    | -                       | 8,777,111             |
| Municipal<br>Retirement/<br>Social Security | -                                               | 5,283,291            | -                | -                 | -                    | -                       | 5,283,291             |
| Capital Projects                            | -                                               | 49,500,956           | -                | -                 | -                    | -                       | 49,500,956            |
| Working Cash                                | -                                               | -                    | -                | -                 | 39,865,394           | -                       | 39,865,394            |
| Tort                                        | -                                               | 967,753              | -                | -                 | -                    | -                       | 967,753               |
|                                             | <u>\$ 1,039,084</u>                             | <u>\$ 80,342,246</u> | <u>\$ -</u>      | <u>\$ 980,117</u> | <u>\$ 98,534,222</u> | <u>\$ 2,019,201</u>     | <u>\$ 178,876,468</u> |

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2023 which were included in this filing with the Illinois State Board of Education, for more detailed information.

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2023**

|                                                                                                                                         |                                      |                                                                                                                                     |                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| DISTRICT/JOINT AGREEMENT NAME<br><b>CUSD 300</b>                                                                                        | RCDT NUMBER<br><b>31-045-3000-26</b> | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER<br><b>065-046525</b>                                                                     |                                   |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)                                                                                 |                                      | NAME AND ADDRESS OF AUDIT FIRM<br><b>Miller, Cooper &amp; Co., Ltd.</b><br><b>1751 Lake Cook Road</b><br><b>Deerfield, IL 60015</b> |                                   |
| ADDRESS OF AUDITED ENTITY<br>(Street and/or P.O. Box, City, State, Zip Code)<br><b>2550 Harnish Drive</b><br><b>Algonquin IL, 60102</b> |                                      | E-MAIL ADDRESS: <a href="mailto:ballen@millercooper.com">ballen@millercooper.com</a>                                                |                                   |
|                                                                                                                                         |                                      | NAME OF AUDIT SUPERVISOR<br><b>Betsy Allen</b>                                                                                      |                                   |
|                                                                                                                                         |                                      | CPA FIRM TELEPHONE NUMBER<br><b>847-205-5000</b>                                                                                    | FAX NUMBER<br><b>847-205-1400</b> |

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

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

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

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

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Page 46

**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

- ☐ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
  - For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
  - Verify or reconcile on reconciliation worksheet.
- ☐ 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
  - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
  - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
  - discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
  - Project year runs from October 1 to September 30, so projects will cross fiscal years;
  - This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
  - The value is determined from the following, **with each item on a separate line**:
    - ☐ \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
    - ☐ \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
    - ☐ \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
    - ☐ \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☐ 22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
  - Including, but not limited to:
- ☐ 24. Basis of Accounting
- ☐ 25. Name of Entity
- ☐ 26. Type of Financial Statements
- ☐ 27. Subrecipient information (**Mark "N/A" if not applicable**)
  - \* ARRA funds are listed separately from "regular" Federal awards

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Page 47

**SINGLE AUDIT INFORMATION CHECKLIST**

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

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

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

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

# RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

## TOTAL FEDERAL REVENUE IN AFR

|                                        |              |                      |
|----------------------------------------|--------------|----------------------|
| Account Summary 7-9, Line 7            | Account 4000 | \$ 32,856,407        |
| Flow-through Federal Revenues          |              |                      |
| Revenues 10-15, Line 115               | Account 2200 |                      |
| Value of Commodities                   |              |                      |
| ICR Computation 37, Line 11            |              | \$538,785            |
| Less: Medicaid Fee-for-Service Program |              |                      |
| Revenues 10-15, Line 266               | Account 4992 | (1,731,022)          |
| <b>AFR TOTAL FEDERAL REVENUES:</b>     |              | <b>\$ 31,664,170</b> |

## ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

|       |       |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

|                                      |                      |
|--------------------------------------|----------------------|
| <b>ADJUSTED AFR FEDERAL REVENUES</b> | <b>\$ 31,664,170</b> |
|--------------------------------------|----------------------|

Total Current Year Federal Revenues Reported on SEFA:

|                  |          |                      |
|------------------|----------|----------------------|
| Federal Revenues | Column D | <b>\$ 31,664,170</b> |
|------------------|----------|----------------------|

## Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

|       |       |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

|                                       |                      |
|---------------------------------------|----------------------|
| <b>ADJUSTED SEFA FEDERAL REVENUE:</b> | <b>\$ 31,664,170</b> |
|---------------------------------------|----------------------|

|                    |             |
|--------------------|-------------|
| <b>DIFFERENCE:</b> | <b>\$ -</b> |
|--------------------|-------------|

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor                                                                                                                  | CFDA<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Year<br>7/1/21-6/30/22<br>(E) | Expenditure/Disbursements <sup>4</sup>                     |                               | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br>(I) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|---------------|
|                                                                                                                                                       |                                    |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) |                               | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) |                                                            |                                |                                       |               |
| Program or Cluster Title and<br>Major Program Designation<br>U.S. Department of Education Passed Through<br>Illinois State Board of Education (ISBE): |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| TITLE I GRANTS TO LOCAL EDUCATION AGENCIES                                                                                                            |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| Title I - Low Income                                                                                                                                  | 84.010A                            | 22-4300-00                                                                | 2,756,719                     | 131,499                       | 2,616,123                     | 0                                                          | 272,095                       | 0                                                          | 0                              | 2,888,218                             | 2,909,179     |
| Title I - Low Income                                                                                                                                  | 84.010A                            | 23-4300-00                                                                | 0                             | 2,220,816                     | 0                             | 0                                                          | 2,150,039                     | 0                                                          | 0                              | 2,150,039                             | 2,385,241     |
| Title I - Low Income                                                                                                                                  | 84.010A                            | 23-4331-PL                                                                | 0                             | 4,841                         | 0                             | 0                                                          | 3,257                         | 0                                                          | 0                              | 3,257                                 | 15,000        |
| Subtotal - 84.010A - TITLE I GRANTS TO LOCAL<br>EDUCATION AGENCIES                                                                                    |                                    |                                                                           | 2,756,719                     | 2,357,156                     | 2,616,123                     | 0                                                          | 2,425,391                     | 0                                                          | 0                              | 5,041,514                             |               |
|                                                                                                                                                       |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT<br>PROGRAM                                                                                                    |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| Title IVA - Student Support and Academic Enrichment                                                                                                   | 84.424A                            | 22-4400-00                                                                | 140,183                       | 6,066                         | 119,491                       | 0                                                          | 26,758                        | 0                                                          | 0                              | 146,249                               | 198,937       |
| Title IVA - Student Support and Academic Enrichment                                                                                                   | 84.424A                            | 23-4400-00                                                                | 0                             | 103,566                       | 0                             | 0                                                          | 103,566                       | 0                                                          | 0                              | 103,566                               | 273,231       |
| Subtotal - 84.424A - STUDENT SUPPORT AND<br>ACADEMIC ENRICHMENT PROGRAM                                                                               |                                    |                                                                           | 140,183                       | 109,632                       | 119,491                       | 0                                                          | 130,324                       | 0                                                          | 0                              | 249,815                               |               |
|                                                                                                                                                       |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| SUPPORTING EFFECTIVE INSTRUCTION STATE<br>GRANTS:                                                                                                     |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| Title II - Teacher Quality                                                                                                                            | 84.367A                            | 22-4932-00                                                                | 444,448                       | 69,083                        | 419,524                       | 0                                                          | 94,007                        | 0                                                          | 0                              | 513,531                               | 658,293       |
| Title II - Teacher Quality                                                                                                                            | 84.367A                            | 23-4932-00                                                                | 0                             | 443,523                       | 0                             | 0                                                          | 431,073                       | 0                                                          | 0                              | 431,073                               | 627,861       |
| Subtotal - 84.367A - SUPPORTING EFFECTIVE<br>INSTRUCTION STATE GRANTS                                                                                 |                                    |                                                                           | 444,448                       | 512,606                       | 419,524                       | 0                                                          | 525,080                       | 0                                                          | 0                              | 944,604                               |               |
|                                                                                                                                                       |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| ENGLISH LANGUAGE ACQUISITION STATE GRANTS                                                                                                             |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| Title III-Lang. Inst. Program (LIPLEP)                                                                                                                | 84.365A                            | 22-4909-00                                                                | 316,664                       | 0                             | 224,738                       | 0                                                          | 91,926                        | 0                                                          | 0                              | 316,664                               | 319,299       |
| Title III-Lang. Inst. Program (LIPLEP)                                                                                                                | 84.365A                            | 23-4909-00                                                                | 0                             | 339,776                       | 0                             | 0                                                          | 321,389                       | 0                                                          | 0                              | 321,389                               | 393,835       |
| Subtotal - 84.365A - ENGLISH LANGUAGE<br>ACQUISITION STATE GRANTS                                                                                     |                                    |                                                                           | 316,664                       | 339,776                       | 224,738                       | 0                                                          | 413,315                       | 0                                                          | 0                              | 638,053                               |               |
|                                                                                                                                                       |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| SPECIAL EDUCATION CLUSTER (IDEA) (M)                                                                                                                  |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| SPECIAL EDUCATION PRESCHOOL GRANTS TO<br>STATES                                                                                                       |                                    |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                |                                       |               |
| Fed. Sp. Ed. - I.D.E.A. - Preschool (M)                                                                                                               | 84.173A                            | 22-4600-00                                                                | 98,077                        | 2,547                         | 102,339                       | 0                                                          | 2,447                         | 0                                                          | 0                              | 104,786                               | 110,802       |
| Fed. Sp. Ed. - I.D.E.A. - Preschool (M)                                                                                                               | 84.173A                            | 23-4600-00                                                                | 0                             | 109,868                       | 0                             | 0                                                          | 110,292                       | 0                                                          | 0                              | 110,292                               | 118,316       |
| Subtotal - 84.173A - SPECIAL EDUCATION<br>PRESCHOOL GRANTS                                                                                            |                                    |                                                                           | 98,077                        | 112,415                       | 102,339                       | 0                                                          | 112,739                       | 0                                                          | 0                              | 215,078                               |               |



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Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation                                                  | CFDA<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Expenditure/Disbursements <sup>4</sup> |                                                            |                               |                                                            | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br>(I) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|---------------|
|                                                                                                                                                        |                                    |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) | Year<br>7/1/21-6/30/22<br>(E)          | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients |                                |                                       |               |
| <b>SPECIAL EDUCATION GRANTS TO STATES</b>                                                                                                              |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |               |
| Fed. Sp. Ed. - I.D.E.A. - Flow through (M)                                                                                                             | 84.027A                            | 22-4620-00                                                                | 4,194,329                     | 246,572                       | 4,195,329                              | 0                                                          | 245,572                       | 0                                                          | 0                              | 4,440,901                             | 5,627,333     |
| Fed. Sp. Ed. - I.D.E.A. - Flow through (M)                                                                                                             | 84.027A                            | 23-4620-00                                                                | 0                             | 4,512,504                     | 0                                      | 0                                                          | 4,337,497                     | 0                                                          | 30,132                         | 4,367,629                             | 5,925,276     |
| Fed. Sp. Ed. - I.D.E.A. - Flow through (M)                                                                                                             | 84.027A                            | 22-4620-EI                                                                | 44,065                        | 4,284                         | 44,115                                 | 0                                                          | 4,234                         | 0                                                          | 0                              | 48,349                                | 95,500        |
| Fed. Sp. Ed. - I.D.E.A. - Flow through (M)                                                                                                             | 84.027A                            | 23-4620-EI                                                                | 0                             | 135,024                       | 0                                      | 0                                                          | 134,903                       | 0                                                          | 1,000                          | 135,903                               | 147,968       |
| COVID-19 American Rescue Plan - Elementary and<br>Secondary School Relief Fund - IDEA ARP Funding<br>Flow Through (M)                                  | 84.027X                            | 22-4998-ID                                                                | 0                             | 388,301                       | 0                                      | 0                                                          | 388,301                       | 0                                                          | 0                              | 388,301                               | 940,504       |
| COVID-19 American Rescue Plan - Elementary and<br>Secondary School Relief Fund - Preschool Funding<br>Flow Through (M)                                 | 84.027X                            | 22-4998-PS                                                                | 0                             | 18,329                        | 0                                      | 0                                                          | 18,329                        | 0                                                          | 0                              | 18,329                                | 102,185       |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund - American Rescue Plan - IDEA<br>Coordinated Early Intervening Services (CEIS) (M) | 84.027X                            | 22-4998-CE                                                                | 0                             | 28,700                        | 0                                      | 0                                                          | 28,700                        | 0                                                          | 0                              | 28,700                                | 93,464        |
| Fed. Sp. Ed. - I.D.E.A - Room & Board (M)                                                                                                              | 84.027A                            | 22-4625-00                                                                | 308,284                       | 246,095                       | 308,284                                | 0                                                          | 246,095                       | 0                                                          | 0                              | 554,379                               | N/A           |
| Fed. Sp. Ed. - I.D.E.A - Room & Board (M)                                                                                                              | 84.027A                            | 23-4625-00                                                                | 0                             | 448,018                       | 0                                      | 0                                                          | 448,018                       | 0                                                          | 0                              | 448,018                               | N/A           |
| <b>Subtotal - 84.027A - SPECIAL EDUCATION GRANTS<br/>TO STATE</b>                                                                                      |                                    |                                                                           | 4,546,678                     | 6,027,827                     | 4,547,728                              | 0                                                          | 5,851,649                     | 0                                                          | 31,132                         | 10,430,509                            |               |
| <b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA) (M)</b>                                                                                                 |                                    |                                                                           | 4,644,755                     | 6,140,242                     | 4,650,067                              | 0                                                          | 5,964,388                     | 0                                                          | 31,132                         | 10,645,587                            |               |
|                                                                                                                                                        |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |               |
| <b>COVID 19 - EDUCATION STABILIZATION FUND<br/>PROGRAM (M)</b>                                                                                         |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |               |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund - Formula Grants (M)                                                               | 84.425D                            | 23-4998-E2                                                                | 0                             | 4,466,683                     | 0                                      | 0                                                          | 7,499,800                     | 0                                                          | 0                              | 7,499,800                             | 7,639,101     |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund - Formula Grants (M)                                                               | 84.425D                            | 23-4998-ER                                                                | 0                             | 50,191                        | 0                                      | 0                                                          | 50,191                        | 0                                                          | 0                              | 50,191                                | 50,191        |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund - High Impact Tutoring<br>Program (M)                                              | 84.425D                            | 23-4998-HT                                                                | 0                             | 86,639                        | 0                                      | 0                                                          | 44,676                        | 0                                                          | 0                              | 44,676                                | 387,855       |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund (M) - Digital Equity II                                                            | 84.425D                            | 22-4998-D2                                                                | 1,017,461                     | 0                             | 1,017,461                              | 0                                                          | 0                             | 0                                                          | 0                              | 1,017,461                             | 1,017,461     |
| COVID-19 - American Rescue Plan - Elementary and<br>Secondary School Emergency Relief Fund - Formula<br>Grants (M)                                     | 84.425U                            | 22-4998-E3                                                                | 4,292,788                     | 8,743,109                     | 4,169,720                              | 0                                                          | 8,866,177                     | 0                                                          | 0                              | 13,035,897                            | 24,330,041    |
| COVID-19 - Elementary and Secondary School<br>Emergency Relief Fund - Jumpstart Kindergarten and<br>First Grade (M)                                    | 84.425D                            | 22-4998-FG                                                                | 30,950                        | 33,762                        | 11,429                                 | 0                                                          | 53,283                        | 0                                                          | 0                              | 64,712                                | 298,000       |

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Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation                                                                   | CFDA<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Expenditure/Disbursements <sup>4</sup> |                                                            |                               |                                                            | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br><br>(I) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|-------------------|
|                                                                                                                                                                         |                                    |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) | Year<br>7/1/21-6/30/22<br>(E)          | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients |                                |                                       |                   |
| COVID-19 - COVID-19 American Rescue Plan - ARP<br>Homeless - McKinney Vento Homeless (LEA) (M)                                                                          | 84.425U                            | 22-4998-HL                                                                | 3,679                         | 28,583                        | 3,276                                  | 0                                                          | 28,986                        | 0                                                          | 0                              | 32,262                                | 93,340            |
| <b>Subtotal - 84.425D - COVID 19 - Education<br/>Stabilization Fund Program (M)</b>                                                                                     |                                    |                                                                           | 5,344,878                     | 13,408,967                    | 5,201,886                              | 0                                                          | 16,543,113                    | 0                                                          | 0                              | 21,744,999                            |                   |
|                                                                                                                                                                         |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
|                                                                                                                                                                         |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>U.S. Department of Education Passed Through<br/>Northern Kane County Regional Vocational System:<br/>CAREER AND TECHNICAL EDUCATION - BASIC<br/>GRANTS TO STATES</b> |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| V.E. - Perkins                                                                                                                                                          | 84.048                             | 22-4745-00                                                                | 113,083                       | 22,802                        | 113,083                                | 0                                                          | 22,802                        | 0                                                          | 0                              | 135,885                               | N/A               |
| V.E. - Perkins                                                                                                                                                          | 84.048                             | 23-4745-00                                                                | 0                             | 128,573                       | 0                                      | 0                                                          | 128,573                       | 0                                                          | 0                              | 128,573                               | N/A               |
| <b>Subtotal - 84.048 - CAREER AND TECHNICAL<br/>EDUCATION BASIC GRANTS TO STATES</b>                                                                                    |                                    |                                                                           | 113,083                       | 151,375                       | 113,083                                | 0                                                          | 151,375                       | 0                                                          | 0                              | 264,458                               |                   |
|                                                                                                                                                                         |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>U.S. Dept. of Education - Passed through Illinois<br/>Department of Human Services</b>                                                                               |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>VOCATIONAL REHABILITATION GRANTS TO STATES</b>                                                                                                                       |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| Division of Rehab Services - STEP Vocational Services                                                                                                                   | 84.126                             | 22-4998-00                                                                | 33,425                        | 0                             | 33,425                                 | 0                                                          | 0                             | 0                                                          | 0                              | 33,425                                | N/A               |
| Division of Rehab Services - STEP Vocational Services                                                                                                                   | 84.126                             | 23-4998-00                                                                | 0                             | 55,800                        | 0                                      | 0                                                          | 55,800                        | 0                                                          | 0                              | 55,800                                | N/A               |
| <b>Subtotal - 84.126 - VOCATIONAL REHABILITATION<br/>GRANTS TO STATES</b>                                                                                               |                                    |                                                                           | 33,425                        | 55,800                        | 33,425                                 | 0                                                          | 55,800                        | 0                                                          | 0                              | 89,225                                |                   |
|                                                                                                                                                                         |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>U.S. Department of Agriculture Passed Through<br/>Illinois State Board of Education</b>                                                                              |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>CHILD NUTRITION CLUSTER</b>                                                                                                                                          |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| <b>NATIONAL SCHOOL LUNCH PROGRAM</b>                                                                                                                                    |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| COVID-19 National School Lunch Program                                                                                                                                  | 10.555                             | 22-4210-BT                                                                | 0                             | 5,950                         | 0                                      | 0                                                          | 5,950                         | 0                                                          | 0                              | 5,950                                 | N/A               |
| National School Lunch Program                                                                                                                                           | 10.555                             | 22-4210-00                                                                | 7,223,855                     | 864,235                       | 7,223,855                              | 0                                                          | 864,235                       | 0                                                          | 0                              | 8,088,090                             | N/A               |
| COVID-19 National School Lunch Program                                                                                                                                  | 10.555                             | 22-4210-SC                                                                | 345,997                       | 0                             | 345,997                                | 0                                                          | 0                             | 0                                                          | 0                              | 345,997                               | N/A               |
| National School Lunch Program                                                                                                                                           | 10.555                             | 23-4210-00                                                                | 0                             | 4,088,498                     | 0                                      | 0                                                          | 4,088,498                     | 0                                                          | 0                              | 4,088,498                             | N/A               |
| COVID-19 National School Lunch Program                                                                                                                                  | 10.555                             | 23-4210-SC                                                                | 0                             | 622,659                       | 0                                      | 0                                                          | 622,659                       | 0                                                          | 0                              | 622,659                               | N/A               |
| Value of Food Commodities                                                                                                                                               | 10.555                             | FY2022                                                                    | 354,272                       | 0                             | 354,272                                | 0                                                          | 0                             | 0                                                          | 0                              | 354,272                               | N/A               |
| Value of Food Commodities                                                                                                                                               | 10.555                             | FY2023                                                                    | 0                             | 337,642                       | 0                                      | 0                                                          | 337,642                       | 0                                                          | 0                              | 337,642                               | N/A               |
|                                                                                                                                                                         |                                    |                                                                           | 7,924,124                     | 5,918,984                     | 7,924,124                              | 0                                                          | 5,918,984                     | 0                                                          | 0                              | 13,843,108                            |                   |

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Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor                                            |                          | ISBE Project #                            | Receipts/Revenues  |                    | Expenditure/Disbursements <sup>4</sup> |                                              |                    |                                              |              |                 |        |
|---------------------------------------------------------------------------------|--------------------------|-------------------------------------------|--------------------|--------------------|----------------------------------------|----------------------------------------------|--------------------|----------------------------------------------|--------------|-----------------|--------|
| Program or Cluster Title and Major Program Designation                          | CFDA Number <sup>2</sup> | (1st 8 digits) or Contract # <sup>3</sup> | Year               | Year               | Year                                   | Year                                         | Year               | Year                                         | Obligations/ | Final           | Budget |
| U.S. Department of Defense Passed Through the Illinois State Board of Education | (A)                      | (B)                                       | 7/1/21-6/30/22 (C) | 7/1/22-6/30/23 (D) | 7/1/21-6/30/22 (E)                     | 7/1/21-6/30/22 Pass through to Subrecipients | 7/1/22-6/30/23 (F) | 7/1/22-6/30/23 Pass through to Subrecipients | Encumb. (G)  | (E)+(F)+(G) (H) | (I)    |
| Fresh Fruits and Vegetables                                                     | 10.555                   | FY2022                                    | 256,598            | 0                  | 256,598                                | 0                                            | 0                  | 0                                            | 0            | 256,598         | N/A    |
| Fresh Fruits and Vegetables                                                     | 10.555                   | FY2023                                    | 0                  | 201,143            | 0                                      | 0                                            | 201,143            | 0                                            | 0            | 201,143         | N/A    |
| Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM                               |                          |                                           | 256,598            | 201,143            | 256,598                                | 0                                            | 201,143            | 0                                            | 0            | 457,741         |        |
|                                                                                 |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| U.S. Department of Agriculture Passed Through Illinois State Board of Education |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| SCHOOL BREAKFAST PROGRAM                                                        |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| School Breakfast Program                                                        | 10.553                   | 22-4220-00                                | 1,693,251          | 228,044            | 1,693,251                              | 0                                            | 228,044            | 0                                            | 0            | 1,921,295       | N/A    |
| School Breakfast Program                                                        | 10.553                   | 23-4220-00                                | 0                  | 1,112,127          | 0                                      | 0                                            | 1,112,127          | 0                                            | 0            | 1,112,127       | N/A    |
| Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM                                    |                          |                                           | 1,693,251          | 1,340,171          | 1,693,251                              | 0                                            | 1,340,171          | 0                                            | 0            | 3,033,422       |        |
|                                                                                 |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN                                        |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| Summer Food Service Program                                                     | 10.559                   | 22-4225-00                                | 67,716             | 0                  | 67,716                                 | 0                                            | 0                  | 0                                            | 0            | 67,716          | N/A    |
| Summer Food Service Program                                                     | 10.559                   | 23-4225-00                                | 0                  | 73,021             | 0                                      | 0                                            | 73,021             | 0                                            | 0            | 73,021          | N/A    |
| Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN                    |                          |                                           | 67,716             | 73,021             | 67,716                                 | 0                                            | 73,021             | 0                                            | 0            | 140,737         |        |
|                                                                                 |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| FRESH FRUIT AND VEGETABLE PROGRAM                                               |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| Fresh Fruits and Vegetables                                                     | 10.582                   | 22-4240-22                                | 32,600             | 0                  | 32,600                                 | 0                                            | 0                  | 0                                            | 0            | 32,600          | N/A    |
| Fresh Fruits and Vegetables                                                     | 10.582                   | 23-4240-21                                | 0                  | 23,204             | 0                                      | 0                                            | 23,204             | 0                                            | 0            | 23,204          | N/A    |
| Fresh Fruits and Vegetables                                                     | 10.582                   | 23-4240-22                                | 0                  | 2,947              | 0                                      | 0                                            | 2,947              | 0                                            | 0            | 2,947           | N/A    |
| Subtotal - 10.582 - FRESH FRUIT AND VEGETABLE PROGRAM                           |                          |                                           | 32,600             | 26,151             | 32,600                                 | 0                                            | 26,151             | 0                                            | 0            | 58,751          |        |
|                                                                                 |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| Subtotal - Child Nutrition Cluster                                              |                          |                                           | 9,974,289          | 7,559,470          | 9,974,289                              | 0                                            | 7,559,470          | 0                                            | 0            | 17,533,759      |        |
|                                                                                 |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              | 0               |        |
| CHILD AND ADULT CARE FOOD PROGRAM                                               |                          |                                           |                    |                    |                                        |                                              |                    |                                              |              |                 |        |
| Child & Adult Care Food Program                                                 | 10.558                   | 22-4226-00                                | 164,632            | 38,176             | 164,632                                | 0                                            | 38,176             | 0                                            | 0            | 202,808         | N/A    |
| Child & Adult Care Food Program                                                 | 10.558                   | 23-4226-00                                | 0                  | 194,100            | 0                                      | 0                                            | 194,100            | 0                                            | 0            | 194,100         | N/A    |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation | CFDA<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Expenditure/Disbursements <sup>4</sup> |                                                            |                               |                                                            | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br><br>(I) |
|-------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|-------------------|
|                                                                                                       |                                    |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) | Year<br>7/1/21-6/30/22<br>(E)          | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients |                                |                                       |                   |
| Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM                                                 |                                    |                                                                           | 164,632                       | 232,276                       | 164,632                                | 0                                                          | 232,276                       | 0                                                          | 0                              | 396,908                               |                   |
| U.S. Department of Health and Human Services<br>Passed through Illinois Department of Healthcare      |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| MEDICAID CLUSTER                                                                                      |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| MEDICAL ASSISTANCE PROGRAM                                                                            |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                |                                       |                   |
| Medicaid Matching - Administrative Outreach                                                           | 93.778                             | 22-4991-00                                                                | 868,903                       | 0                             | 868,903                                | 0                                                          | 0                             | 0                                                          | 0                              | 868,903                               | N/A               |
| Medicaid Matching - Administrative Outreach                                                           | 93.778                             | 23-4991-00                                                                | 0                             | 796,870                       | 0                                      | 0                                                          | 796,870                       | 0                                                          | 0                              | 796,870                               | N/A               |
| Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM                                                        |                                    |                                                                           | 868,903                       | 796,870                       | 868,903                                | 0                                                          | 796,870                       | 0                                                          | 0                              | 1,665,773                             |                   |
| Subtotal - MEDICAID CLUSTER                                                                           |                                    |                                                                           | 868,903                       | 796,870                       | 868,903                                | 0                                                          | 796,870                       | 0                                                          | 0                              | 1,665,773                             |                   |
|                                                                                                       |                                    |                                                                           |                               |                               |                                        |                                                            |                               |                                                            |                                | 0                                     |                   |
| Total All Federal Awards                                                                              |                                    |                                                                           | 24,801,979                    | 31,664,170                    | 24,386,161                             | 0                                                          | 34,797,402                    | 0                                                          | 31,132                         | 59,214,695                            |                   |

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

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

The accompanying notes are an integral part of this schedule.

- <sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- <sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

CUSD 300  
31-045-3000-26

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2023**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of CUSD 300 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, CUSD 300 provided federal awards to subrecipients as follows:

| Program Title/Subrecipient Name | Federal CFDA Number | Amount Provided to Subrecipient |
|---------------------------------|---------------------|---------------------------------|
| None                            |                     |                                 |
|                                 |                     |                                 |
|                                 |                     |                                 |
|                                 |                     |                                 |
|                                 |                     |                                 |
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|                                 |                     |                                 |
|                                 |                     |                                 |
|                                 |                     |                                 |
|                                 |                     |                                 |

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by CUSD 300 and should be included in the Schedule of Expenditures of Federal Awards:

|                                                                  |           |                                 |
|------------------------------------------------------------------|-----------|---------------------------------|
| NON-CASH COMMODITIES (CFDA 10.555)**:                            | \$337,642 |                                 |
| OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES | \$201,143 |                                 |
|                                                                  |           | Total Non-Cash <b>\$538,785</b> |

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

|                                                             |          |
|-------------------------------------------------------------|----------|
| Property                                                    | \$0      |
| Auto                                                        | \$0      |
| General Liability                                           | \$0      |
| Workers Compensation                                        | \$0      |
| Loans/Loan Guarantees Outstanding at June 30:               | \$0      |
| District had Federal grants requiring matching expenditures | No       |
|                                                             | (Yes/No) |

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

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CUSD 300  
31-045-3000-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

Page 55

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

| CFDA NUMBER(S) <sup>9</sup> | NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup> | AMOUNT OF FEDERAL PROGRAM |
|-----------------------------|--------------------------------------------------|---------------------------|
| 84.425D, 84.425U            | COVID 19 - EDUCATION STABILIZATION FUND PROGRAM  | 16,543,113                |
| 84.027X, 84.027A, 84.173A   | SPECIAL EDUCATION CLUSTER (IDEA)                 | 5,964,388                 |
|                             |                                                  |                           |
|                             |                                                  |                           |
|                             |                                                  |                           |
|                             | <b>Total Amount Tested as Major</b>              | <b>\$22,507,501</b>       |

**Total Federal Expenditures for 7/1/22-6/30/23**

**\$34,797,402**

% tested as Major

**64.68%**

Dollar threshold used to distinguish between Type A and Type B programs: \$1,043,922

Auditee qualified as low-risk auditee?        X YES        NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.  
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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31-045-3000-26  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

Page 56

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>      **2023 - None**      2. THIS FINDING IS:      ☐ New      ☐ Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

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31-045-3000-26  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

Page 57

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

|                                                                                                 |                           |                            |                           |     |                          |                                 |
|-------------------------------------------------------------------------------------------------|---------------------------|----------------------------|---------------------------|-----|--------------------------|---------------------------------|
| <b>1. FINDING NUMBER:<sup>14</sup></b>                                                          | <b>2023 - <u>None</u></b> | <b>2. THIS FINDING IS:</b> | <input type="checkbox"/>  | New | <input type="checkbox"/> | Repeat from Prior year?         |
|                                                                                                 |                           |                            |                           |     |                          | Year originally reported? _____ |
| <b>3. Federal Program Name and Year:</b> _____                                                  |                           |                            |                           |     |                          |                                 |
| <b>4. Project No.:</b> _____                                                                    |                           |                            | <b>5. CFDA No.:</b> _____ |     |                          |                                 |
| <b>6. Passed Through:</b> _____                                                                 |                           |                            |                           |     |                          |                                 |
| <b>7. Federal Agency:</b> _____                                                                 |                           |                            |                           |     |                          |                                 |
| <b>8. Criteria or specific requirement (including statutory, regulatory, or other citation)</b> |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>9. Condition<sup>15</sup></b>                                                                |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>10. Questioned Costs<sup>16</sup></b>                                                        |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>11. Context<sup>17</sup></b>                                                                 |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>12. Effect</b>                                                                               |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>13. Cause</b>                                                                                |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>14. Recommendation</b>                                                                       |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |
| <b>15. Management's response<sup>18</sup></b>                                                   |                           |                            |                           |     |                          |                                 |
|                                                                                                 |                           |                            |                           |     |                          |                                 |

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

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

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

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

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



CUSD 300  
31-045-3000-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2023

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

| <u>Finding Number</u> | <u>Condition</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>Current Status</u> <sup>20</sup> |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 2022-001              | <p>During our testing of capital assets, it was brought to The \$4 mil error that was identified in the PY was our attention by the District that there was an error isolated to the FY 2022 audit and there were no such in the beginning balance of equipment that errors identified in FY 2023. MCC did, however, approximated \$4 million. Additionally, during our continue to issue a control deficiency related to capital testing and analysis of capital assets, we noted that asset maintenance for FY 2023. As this deficiency is not the District maintains a listing of capital assets within a significant deficiency, it is not reported as a current the District's accounting software as well as a listing year financial statement finding.</p> <p>of certain other capital assets that are maintained outside of the accounting software. Lastly, as the District has not conducted an inventory in several years.</p> |                                     |

---

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

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

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



# DISTRICT 300

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

**DATE:** December 4, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Jennifer Porter,  
Chief Financial Officer

**SUBJECT:** Approval of 2023 Tax Levy

|                                           |            |
|-------------------------------------------|------------|
| Presented at the following Board Meetings |            |
| Board Operations Committee                | 12/4/2023  |
| Policy/Legislative                        |            |
| School Utilization                        |            |
| BOE 1 <sup>st</sup> Reading               | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading               | 12/12/2023 |

### **Background**

The 2023 tax levy is the first step in the FY 2024-2025 budget cycle. The levy projections assist in the determination of the resources available for District programs in the upcoming budget cycle. The revenue used to create the FY 2024-2025 budget is based on the 2023 tax levy estimates.

Per School Code, the Board of Education must approve a tentative levy at least 20 days before the aggregate levy and adopt a final levy before the fourth Tuesday in December. If the tentative levy is 5% greater than the prior year's request, the Board of Education must publish a notice in a newspaper of general local circulation about their levy and hold a public hearing. This notice must be published no more than 14 days or less than seven days before the public hearing date.

The 2023 tentative levy request and hearing dates were:

Presented to the Finance Committee on 11/6/2023  
Presented to and approved by the Board of Education on 11/14/2023  
Published legal ad to our community on 12/1/2023

### **Recommendation**

Enclosed in your packet, you will find numerous resolutions that the administration is recommending the Board of Education adopt. Based upon the aforementioned information and as required by State law, it is my recommendation that the Board approves the:

Resolution Adopting and Directing the Filing of the Certificate of Tax Levy;  
Certificate of Tax Levy (ISBE Form 50-02) for the amounts indicated;  
Resolution for Special Education Levy; and  
Resolution for Working Cash Fund Levy.

**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**RESOLUTION ADOPTING AND DIRECTING THE FILING OF THE CERTIFICATE**  
**OF TAX LEVY**

**WHEREAS,** The Truth in Taxation Act requires all taxing districts in the State of Illinois to determine the estimated amounts necessary to be levied for all the year not less than 20 days prior to the official adoption of the aggregate tax levy of the Community Unit School District 300; and

**WHEREAS,** the estimated amounts to be levied for all the year were discussed and made known during a Board of Education meeting conducted on November 14, 2023; and

**WHEREAS,** the aggregate amount of property taxes extended for the year 2022 was:

|                                   |                      |
|-----------------------------------|----------------------|
| Educational Purposes              | \$122,236,003        |
| Operations & Maintenance Purposes | 34,046,347           |
| Transportation Purposes           | 10,430,096           |
| Working Cash Purposes             | 4,768                |
| Municipal Retirement Purposes     | 433,018              |
| Social Security Purposes          | 3,653,634            |
| Tort Immunity Purposes            | 2,413,5651           |
| Special Education Purposes        | 36,316,044           |
| Bond and Interest Purposes        | 25,086,581           |
| Total                             | <u>\$234,620,056</u> |

**WHEREAS,** it is hereby determined that the amount of taxes to be levied for the year 2023, to be levied against estimated budget totals as represented during the budget presentation, is as follows:

|                                   |                      |
|-----------------------------------|----------------------|
| Educational Purposes              | \$132,000,000        |
| Operations & Maintenance Purposes | 45,000,000           |
| Transportation Purposes           | 13,000,000           |
| Working Cash Purposes             | 6,000                |
| Municipal Retirement Purposes     | 3,500,000            |
| Social Security Purposes          | 5,000,000            |
| Tort Immunity Purposes            | 2,800,000            |
| Special Education Purposes        | 45,000,000           |
| Bond and Interest Purposes        | 25,459,788           |
| Total                             | <u>\$267,765,788</u> |

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Community Unit School District 300, Counties of Kane, McHenry, Cook, and DeKalb State of Illinois, as follows:

1. The aggregate amount of taxes estimated to be levied for the year 2023 is \$267,765,788.

2. The aggregate amount of taxes estimated to be levied for the year 2023 exceeds the amount of taxes extended by the District in 2022. The percentage change equals approximately 14.13%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2023-2024 school year and such other documents as necessary to extend said levy to all taxable property of the District as equalized or assessed by the Department of Revenue.

4. The Treasurer is directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Kane, McHenry, Cook, and DeKalb Counties, Illinois, or such person designated to receive such Certificate.

5. This Resolution shall be in full force and effect its adoption forthwith.

**ADOPTED** this 12th day of December 2023

AYES:

NAYS:

ABSENT:

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

BY: \_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Pro Tem Secretary, Board of Education

STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY COOK AND DeKALB)

**SECRETARY’S CERTIFICATE TRUTH IN TAXATION COMPLIANCE**

**I, Christine Birkett, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”), Kane, McHenry, Cook, and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a “Resolution Adopting and Directing the Filing of the Certificate of Tax Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 12<sup>th</sup> day of December 2023, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that 2023 tax levy resolution of said District, attached hereto, was adopted in full compliance with the provision of the Illinois Truth in Taxation Laws 35 ILCS 200/18-55 to 18-100 and 35 ILCS 200-18-101.1 to 101.60.

**I DO FURTHER CERTIFY** that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said Resolution.

**IN WITNESS THEREOF**, I have placed my official hand signature this 12th day of December 2023.

---

Pro Tem Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**RESOLUTION TO APPLY FOR SPECIAL EDUCATION FUND LEVY**

**WHEREAS**, the Board of Education for Community Unit School District 300 is responsible by law for the education of handicapped persons age 0-22 years who are residents of this school district, and

**WHEREAS**, there are insufficient funds to defray the ordinary and reasonable expenses incurred and reasonably anticipated to be incurred for special education purposes, and

**WHEREAS**, the Illinois School Code authorizes a school district to pay the ordinary and necessary expenses for such programs and services as required pursuant to Article 5/14 *et. seq.* of the Illinois School Code, and

**WHEREAS**, Section 17-2.2a of the Illinois School Code authorizes school districts to levy an annual tax of .80% upon the value of all taxable real property located in this school district as equalized or assess by the Department of Revenue for special programs and purposes,

**NOW, THEREFORE, BE IT RESOLVED** that:

1. This Board of Education finds that it will incur ordinary, necessary, and reasonable expenses in connection with the providing of special education programs and services to be eligible residents of this school district.

2. There will be insufficient funds to pay the costs and expenses; thereof, requiring a levy not to exceed .80% on the full fair value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue.

3. Pursuant to Section 17-2.2a as amended, the school district hereby adopts a levy that will not exceed .80% on the value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue to provide funds to defray special education expenses.

4. The Treasurer and Secretary of this Board are hereby authorized and directed to certify, forthwith to the County Clerks of Kane, McHenry, Cook, and DeKalb Counties, Illinois and file such papers as is necessary to extend taxes, including the special education levy approved and authorized herewith in addition to all other valid necessary tax levies adopted, approved and authorized by this Board of Education in the amount \$45,000,000.

**ADOPTED** this 12<sup>th</sup> day of December 2023.

AYES:

NAYS:

ABSENT:

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

BY:  
President, Board of Education

ATTEST:

---

Pro Tem Secretary, Board of Education

STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY, COOK, AND DeKALB)

**SECRETARY'S CERTIFICATE**

**I Christine Birkett, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education ("Board") of Community Unit School District 300 ("School District", Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a "Resolution to Apply for Special Education Fund Levy", of which Resolution was duly adopted by said Board of Education at a meeting held on the 12<sup>th</sup> day of December 2023 at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that there is hereby levied for Special Education purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2023, a tax in the sum of \$45,000,000 to produce a tax rate not to exceed .80% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

**I DO FURTHER CERTIFY** that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said Resolution.

**IN WITNESS THEREOF**, I have placed my official hand signature this 12th day of December 2023.

---

Pro Tem Secretary, Board of Education



**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**RESOLUTION FOR THE CREATION, MAINTENANCE AND ADMINISTRATION OF**  
**A WORKING CASH FUND LEVY**

**WHEREAS**, pursuant to the provisions of 105ILCS 5/20-1 - 5/20-8 of the Illinois Statutes, this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, is authorized to create, maintain and administer a fund to be known as a “Working Cash Fund” and,

**WHEREAS**, pursuant to the terms of Section 5/20-8 thereof, it has been determined by this Board of Education that: (1) the amount of 6,000 will not cause the total of the working cash fund to exceed 85% of the taxes last extended for education purposes of the District, and the rate does not exceed .05% of the full, fair cash value of all taxable property in this District as equalized or assessed by the Department of Revenue.

**NOW, THEREFORE, BE IT, AND IT IS HEREBY RESOLVED** by this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, that for the purpose of providing monies for the Working Cash Fund, there is hereby levied upon all of the taxable property of this School District for the year 2023 a tax known as the “Working Cash fund” in the amount of \$6,000.

**ADOPTED** this 12<sup>th</sup> day of December 2023.

AYES:

NAYS:

ABSENT

:

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

BY:  
President, Board of Education

ATTEST:

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Pro Tem Secretary, Board of Education

STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY, COOK AND DeKALB )

**SECRETARY'S CERTIFICATE**

**I, Christine Birkett, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a "Resolution for the Creation, Maintenance and Administration of Work Cash Fund Levy", of which Resolution was duly adopted by said Board of Education at a meeting held on the 12<sup>th</sup> day of December 2023, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that there is hereby levied for Working Cash purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2023, a tax in the sum of \$6,000 to produce a tax rate not to exceed .05% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

**I DO FURTHER CERTIFY** that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said Resolution.

**IN WITNESS THEREOF**, I have placed my official hand signature this 12<sup>th</sup> day of December 2023.

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Pro Tem Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**RESOLUTION AUTHORIZING REDUCTION OF CERTAIN FUND LEVIES FOR THE**  
**2023 LEVY YEAR**

**WHEREAS**, on December 12, 2023, the Board of Education of Community Unit School District 300 (School District), Kane, McHenry, Cook and DeKalb Counties, Illinois, did adopt the 2023 tax levy; and

**WHEREAS**, the Property Tax Extension Limitation Law (“PTELL”) limits the increases on tax extensions to 5% or the percentage increase in the Consumer Price Index (CPI) during the 13month calendar year preceding the levy year, whichever is less; and

**WHEREAS**, the County Clerk has notified each Cook County taxing district now subject to the PTELL that it may direct to the County Clerk’s Office, by proper resolution, to make specific and necessary reductions to its tax levy for the 2023 levy year in accordance with the requirement of Section 18-195 of the PTELL (35 ILCS 200/18-195).

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, as follows:

Section 1. That the Board of Education hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into this Resolution by reference.

Section 2. That if the County Clerk is required to reduce the aggregate extension of the School District to meet the requirements of the PTELL, the Board of Education hereby authorizes and directs the County Clerk that if any reductions are required to be made to the School District’s tax levy for the 2023 levy year, that:

**100% of such reduction shall be made from the Municipal Retirement Fund**

Section 3. That the President and Secretary of the Board of Education be and are hereby authorized and directed to sign the Resolution on behalf of the Board of Education.

Section 4. That the Treasurer of Schools of the School District be and is hereby directed to file a certified copy of the Resolution with the County Clerk as soon as practicable following their adoptions and execution, on or before the last Tuesday in December.

Section 5. That all other resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed in this Resolution shall be in full force, effective immediately and forthwith upon its passage.

**ADOPTED** this 12<sup>th</sup> day of December 2023.

AYES:

NAYS:

ABSENT:

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

BY:

---

President, Board of Education

ATTEST:

---

Pro Tem Secretary, Board of Education

STATE OF ILLINOIS                    )  
                                                  ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTY OF COOK                    )

**SECRETARY’S CERTIFICATE**

**I, Christine Birkett, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District,” Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a “Resolution Authorizing Reduction of Certain Fund Levies for the 2023 Levy Year”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 12<sup>th</sup> day of December 2023, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said Resolution.

**IN WITNESS WHEREOF**, I hereunto affix my official signature, this 12<sup>th</sup> day of December 2023.

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Pro Tem Secretary, Board of Education

Original: ☒ X  
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
217-785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the county clerk of each county in which the school district is located on or before the last Tuesday of December.

|                                    |                 |                               |
|------------------------------------|-----------------|-------------------------------|
| District Name                      | District Number | County                        |
| Community Unit School District 300 | 31-045-3000-26  | Kane, McHenry, Cook, & DeKalb |

Amount of Levy

|                          |                |                            |                |
|--------------------------|----------------|----------------------------|----------------|
| Educational              | \$ 132,000,000 | Fire Prevention & Safety * | \$             |
| Operations & Maintenance | \$ 41,000,000  | Tort Immunity              | \$ 2,800,000   |
| Transportation           | \$ 13,000,000  | Special Education          | \$ 45,000,000  |
| Working Cash             | \$ 6,000       | Leasing                    | \$             |
| Municipal Retirement     | \$ 3,500,000   | Other                      | \$             |
| Social Security          | \$ 5,000,000   | Other                      | \$             |
|                          |                | Total Levy                 | \$ 242,306,000 |

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 132,000,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 41,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 13,000,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 6,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 3,500,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 5,000,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and  
the sum of 2,800,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 45,000,000 dollars to be levied as a special tax for special education purposes; and  
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and  
the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_; and  
the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_  
on the taxable property of our school district for the year \_\_\_\_\_.

Signed this 12th day of December 20 23 . \_\_\_\_\_  
(President)

\_\_\_\_\_  
(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 7 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. \_\_\_\_\_, \_\_\_\_\_ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year \_\_\_\_\_, was filed in the office of the County Clerk of this County on \_\_\_\_\_.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year \_\_\_\_\_, is \$ \_\_\_\_\_.

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)



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

**DATE:** November 20, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Dr. Liz Freeman,  
Chief Academic Officer

| Presented at the following<br>Board Meetings | Date       |
|----------------------------------------------|------------|
| Board Operations Committee                   |            |
| Policy/Legislative                           |            |
| School Utilization                           |            |
| BOE 1 <sup>st</sup> Reading                  | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading                  | 12/12/2023 |

**SUBJECT:** Approval of Proposed K-5 Science, AP Environmental Science, AP Physics I/II, AP Physics C, 6-8 Social Studies, HS US History, HS Government, HS Economics, AP Human Geography, AP US History, Spanish for Spanish Speakers I, Spanish for Spanish Speakers II, Accounting I, Accounting II, Culinary I & II, Culinary III & IV, Small Engines, Introduction to Business, Graphic Design/Computer Art I, II, III, & IV; Photography I, II, III, & IV; Studio Art/AP Studio Art, Guitar I & II, and Guitar Ensemble Curriculum Adoptions

### **Background**

District 300 regularly reviews and updates instructional materials to support our curriculum. Our process aligns with Board Policy 6:210 and Administrative Regulations 6:210-AP1 and 6:210-AP2. The process generally includes:

- Analysis of current needs for students and staff
- Development of an RFP for each adoption that is structured on student needs, staff needs, instructional expectations, and current educational research
- Submission of materials by each publisher
- District review for alignment with the RFP
- Initial technology review for feasibility to integrate into our digital learning environment
- District Leadership Team review with publisher presentations
- Teacher Collaborative Team review with publisher presentations
- Additional analysis of digital aspects and features to ensure compatibility with D300 systems

The District Level review teams included several members of the Academic Team, including the Chief Academic Officer, the representative department director and/or coordinator (Literacy, English Language Learners, Science and Innovation, Fine and Performing Arts, and College and Career Readiness), Director of Special Education, Director of Diversity, Equity, and Inclusion, Director of Assessment and Accountability, and the assistant superintendents of the various levels. The District technology team vetted the resources to ensure that they will function with internal D300 systems and platforms. The various teacher teams were developed in collaboration with LEAD and included representatives from various grade levels and schools, dual language, special education, intervention, coaches, and staff who work with English learners. All teams submitted rubrics for quantitative data and qualitative comments were also gathered after careful analysis of the materials.



The curriculum adoptions being proposed are for:

- K-5 Science
- AP Environmental Science
- AP Physics I/II
- AP Physics C
- 6-8 Social Studies
- HS US History
- HS Government
- HS Economics
- AP Human Geography
- AP US History
- Spanish for Spanish Speakers I
- Spanish for Spanish Speakers II
- Accounting I
- Accounting II
- Culinary I & II
- Culinary III & IV
- Small Engines
- Introduction to Business
- Graphic Design/Computer Art I, II, III, & IV
- Photography I, II, III, & IV
- Studio Art/AP Studio Art
- Guitar I & II
- Guitar Ensemble

Specific details for each of the proposed curriculum adoptions are attached.

The board previously approved the public display of the proposed materials on November 14, 2023.

### **Administrative Recommendation**

The administration recommends the board approve the proposed materials adoptions for K-5 Science, AP Environmental Science, AP Physics I/II, AP Physics C, 6-8 Social Studies, US History, Government, Economics, AP Human Geography, AP US History, Spanish for Spanish Speakers I & II, Small Engines, Accounting I & II, Culinary I & II, Culinary III & IV, Introduction to Business, Graphic Design/Computer Art I, II, III, & IV; Photography I, II, III, & IV; Studio Art/AP Studio Art, Guitar I & II, and Guitar Ensemble.





## **Fiscal Impact**

Included below is an overview of total costs for these proposed adoptions:

|                                              |                       |
|----------------------------------------------|-----------------------|
| K-5 Science                                  | \$861,540.00          |
| AP Environmental Science                     | \$14,614.20           |
| AP Physics I/II                              | \$17,470.88           |
| AP Physics C                                 | \$2,323.72            |
| 6-8 Social Studies                           | \$374,066.95          |
| HS US History                                | \$314,104.95          |
| HS Government                                |                       |
| HS Economics                                 |                       |
| AP Human Geography                           | \$59,833.68           |
| AP US History                                | \$30,569.40           |
| Spanish for Spanish Speakers I               | \$40,627.80           |
| Spanish for Spanish Speakers II              | \$22,893.15           |
| Accounting I                                 | \$12,814.52           |
| Accounting II                                | \$6,921.09            |
| Culinary I & II                              | \$224,500.64          |
| Culinary III & IV                            | \$85,323.56           |
| Small Engines                                | \$42,481.22           |
| Introduction to Business                     | \$94,162.25           |
| Graphic Design/Computer Art I, II, III, & IV | \$67,280.00           |
| Photography I, II, III, & IV                 |                       |
| Studio Art/AP Studio Art                     |                       |
| Guitar I & II                                | \$12,073.20           |
| Guitar Ensemble                              | \$6,822.94            |
| <b>Total of All Proposed Adoptions</b>       | <b>\$2,290,424.15</b> |



## D300 K-5 Science and High School Science Materials Recommendations 2023

In fall 2023, science teacher review teams completed the materials review process for K-5 science and high school science (AP Environmental Science, AP Physics I/II, and AP Physics C). These teacher review teams have explored multiple options and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

### K-5 Science

- The team included teachers from all elementary schools. In elementary, the teachers with dedicated science minutes were represented (third-fifth grades). Teachers from special education and dual language were also included on the team. After a comprehensive review, the recommendation is for a digital adoption of Discovery Education Mystery Science resources for all grade levels and for Discovery Education Science Techbook for third-fifth grades.
- The team was excited that Mystery Science would provide hands-on supplemental support for all elementary teachers in kindergarten-fifth grades. The team was also impressed with the updates to the existing resource, Science Techbook, and the technology integration features that enhance the use. Third-fifth grade teachers would continue to use the resources during the dedicated science minutes. The Discovery platform also includes a large library of supporting materials for science and beyond which the teachers felt would complement their lesson planning and strengthen the student experience.

### HS Science

#### AP Environmental Science

- The team consisted of all the current AP Environmental Science teachers. The team reviewed the available resources for alignment with the College Board expectations, supplementary materials, accessibility features, and practice assessment components. The team unanimously recommended the updated version of their current resource, Environmental Science for AP, 4th edition by Andrew Friedland and Rick Relyea.

#### AP Physics I/II

- The team consisted of all the current AP Physics teachers. The team reviewed the available resources for alignment with the future College Board expectations that begin in 2024-2025, supplementary materials, accessibility features, and practice assessment components. The team unanimously recommended College Physics for the AP Physics 1 and 2 Courses, 3rd edition by Gay Stewart.

#### AP Physics C

- The team consisted of all the current AP Physics teachers. The team reviewed the available resources for alignment with the future College Board expectations that begin in 2024-2025, supplementary materials, accessibility features, and practice assessment components. The team unanimously recommended Physics for Scientists and Engineers: A Strategic Approach with Modern Physics, 5th Edition, 2022.

### Cost and Next Steps

The total cost for all of the proposed science materials would be \$895,948.80. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system.



DISTRICT 300

**Recommendation**

Administration recommends that the Board approve the display of these proposed material adoptions as presented.



## **D300 Middle School Social Studies and High School Social Studies Materials Recommendations 2023**

In fall 2023, social studies teacher review teams completed the materials review process for 6-8 social studies and high school social studies (US History, Government, Economics, AP Human Geography, and AP US History). These teacher review teams have explored multiple options and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

### **Middle School Social Studies**

- The team included teachers from all five middle schools and Oak Ridge, with all grade levels represented. This is particularly important because each grade level at the middle school teaches different history content (sixth grade - Ancient Civilizations; seventh grade - Early US History; eighth grade - Later US History). The Dual Language program also had representation. After a comprehensive review, the recommendation is for a digital adoption of TCI History Alive! The Ancient World, History Alive! The United States Through Industrialism, and History Alive! The United States through Modern Times resources for each grade level.
- The team noted that the new version of TCI History Alive contains engaging student activities, robust materials in Spanish that are of high quality for our English learners and Dual Language learners, and student learning experiences that immerse the learners in history. Primary sources are included in the materials and there are many accessibility features including leveling texts and having text read aloud.

### **9-12 Social Studies**

#### **US History, Government, Economics**

- The team included teachers from all high schools and course areas. Diverse teacher representation was established for this team.
- After a comprehensive review of digital materials and demonstrations by publishers, the recommendation is for TCI Econ Alive!, Government Alive!, and History Alive!. Teachers provided positive feedback including that these materials are aligned to D300 curriculum frameworks, the digital materials are easy to navigate for students, and the platform promotes high levels of student engagement.

#### **AP Human Geography**

- The team of AP Human Geography teachers came together for the materials review process. The teacher team reviewed possible options that were all aligned with College Board expectations for Advanced Placement coursework. The team provided strong, positive feedback on Human Geography, 1st edition, by Barbara Hildebrant. This resource is perfectly aligned to the AP course syllabus and will support high levels of student learning.

#### **AP US History**

- The team of AP US History teachers participated in the materials review process. The team reviewed possible options that were all aligned with College Board expectations for Advanced Placement coursework. The team provided strong, positive feedback on AMSCO AP United States History. This text aligns with the AP course syllabus and is student friendly.

**Cost and Next Steps**

The total cost for all of the proposed social studies materials would be \$778,574.98. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system.

**Recommendation**

Administration recommends that the Board approve the display of these proposed material adoptions as presented.



## **D300 High School World Language Materials Recommendations 2023**

In fall 2023, a Spanish for Spanish speakers teacher review team completed the materials review process for Spanish for Spanish Speakers I & II. These teacher review teams have explored multiple options and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

### **Spanish for Spanish Speakers I and Spanish for Spanish Speakers II**

- The team consisted of current teachers of this course. The team had the opportunity to review the materials for alignment with the World-Readiness Standards for Learning Languages, cultural relevance, and language acquisition process. The team noted that the program offers a comprehensive and culturally diverse exposure to Spanish speakers from various parts of the world, including North America, Central America, the Caribbean, South America, and Europe.
- The team recommended Galería Level 1 from Vista Higher Learning for Spanish for Spanish Speakers I and Galería Level 2 from Vista Higher Learning for Spanish for Spanish Speakers II.

### **Cost and Next Steps**

The total cost for all of the proposed world language materials would be \$63,520.95. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system.

### **Recommendation**

Administration recommends that the Board approve the display of these proposed material adoptions as presented.



## **D300 High School CTE Materials Recommendations 2023**

In fall 2023, Career and Technical Education (CTE) teacher review teams completed the materials review process for high school CTE courses, including Small Engines, Accounting, Culinary, and Introduction to Business. These teacher review teams have explored multiple options and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

### **Accounting I & Accounting II**

- The high school Accounting review team consisted of four current Business Education teachers from across the district with representation from each high school. After a comprehensive review, the unanimous recommendation is for the adoption of Cengage's Century 21 Accounting: Multicolumn Journal, 11th edition for Accounting I and Cengage's Advanced Accounting for Accounting II. This includes both a classroom set of books, as well as the teacher and student digital suite.
- The team especially appreciated the streamlined integration of the digital components into Schoology as well as the quality of interactive digital resources.
- Both courses are currently under review with ECC with the potential to be awarded dual credit status and ECC's expectation is that resources align; accordingly, a recommendation for three years is being presented.

### **Culinary I-IV**

- The high school Culinary review team consisted of eight current Family and Consumer Science teachers from across the district with representation from each high school. After a comprehensive review, the recommendation is for the adoption of Goodheart-Wilcox's Guide to Good Food for Culinary I and II courses, as well as Goodheart-Wilcox's The Culinary Professional for Culinary III and IV courses. This includes both a classroom set of books, as well as the teacher and student digital suite.
- The team especially appreciated the ability for Google Chrome Translate to translate the text in the digital version into many other languages, including Spanish.

### **Small Engines**

- The high school Small Engines review team consisted of five current Industrial Technology teachers from across the district with representation from each high school. After a comprehensive review, the recommendation is for the adoption of Goodheart-Willcox Small Gas Engines, 12th Edition textbook and digital resources. This includes both a classroom set of books, as well as the teacher and student digital suite.
- The team especially appreciated the direct connection to the design, operation, troubleshooting, and repair of small engines as well as the alignment with the Equipment & Engine Training Council's (EETC) Four Stroke Engine certification.

### **Introduction to Business**

- The high school Accounting review team consisted of five current Business Education teachers from across the district with representation from each high school. After a comprehensive review, the unanimous recommendation is for the adoption of Cengage's Principles of Business. This includes five copies for each classroom, as well as the teacher and student digital suite.



- The team especially appreciated the streamlined integration of the digital components into Schoology as well as the quality of interactive digital resources.

## **Costs and Next Steps**

The total cost for all of the proposed secondary CTE materials would be \$466,203.28. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years, except for access to Accounting I & Accounting II which is for three years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system.

## **Recommendation**

Administration recommends that the Board approve the display of these proposed material adoptions as presented.





## **D300 High School Fine Arts Materials Recommendations 2023**

In fall 2023, fine arts teacher review teams completed the materials review process for high school fine arts (Graphic Design/Computer Art I, II, III, & IV; Photography I, II, III, & IV; Studio Art/AP Studio Art, Guitar I & II, and Guitar Ensemble). These teacher review teams have explored multiple options and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

### **High School Art: Foundations of Graphic Design and Computer Art I-IV, Photography I-IV, Studio Art and AP Studio Art**

- The team consisted of current teachers from each of the three high schools that offer these courses. After a review of available resources, the recommendation is for the adoption of the Art of Education Flex Curriculum digital platform.
- The team appreciated that the materials provided resources in many aspects of the courses, including diverse artist references and projects aligned with the course curricula. The materials are also aligned to both the National Core Arts Standards and the Illinois Arts Standards. There are some supports included, such as subtitles on demonstration videos. The team also appreciated how the lessons could be adapted to meet the needs of their courses and that students would benefit from having additional resources to support their artistic independence.

### **High School Guitar: Guitar I & II, and Guitar Ensemble**

- The high school team consisted of current teachers from each of the three high schools that offer guitar. The materials were also reviewed by a member of the special education department. One important item to note is that there were no responses to the RFP; the Purchasing Department contacted vendors to send materials for review. We collaborated to review many different method books and resources to make our recommendations. After a thorough review of all of the materials, the recommendation is for the adoption of:
  - The Complete Beginning Guitarist method book and the ShedtheMusic Rewire Guitar digital platform for Guitar I and II
  - The Complete Carcassi Guitar method book and the Music Theory Guitar Method method book for Guitar Ensemble
- The team especially appreciated that the materials align with our focused instruction on guitar methods at all ability levels and provide for individual student growth as well as ensemble performance opportunities. The print method books provide a wealth of material for reinforcement and enrichment, with support to enhance comprehension of necessary skills and concepts. The digital platform provides a more global and comprehensive understanding of guitar, including authentic historical- and genre-based samples, demonstration videos, and real world application. The theory method grounds advancing students with a greater understanding of the complexities of music theory, preparing them to advance their musicianship beyond the content of the classroom.

### **Cost and Next Steps**

The total cost for all of the proposed high school fine arts materials would be \$18,896.14. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years for Art of Education FLEX Curriculum and ShedtheMusic Rewire Guitar. Our plan is to ensure students are rostered for online access and resources are made



## DISTRICT 300

available in our learning management system. The other materials for Guitar I & II and Guitar Ensemble are hard copies of method books without digital access.

### **Recommendation**

Administration recommends that the Board approve the display of these proposed material adoptions as presented.

| Publisher                   | Lump Sum<br>Software<br>Price-6year | Lump Software<br>Price- 3year | Hardcover<br>Purchase Only | Grade Level | Subject                         |
|-----------------------------|-------------------------------------|-------------------------------|----------------------------|-------------|---------------------------------|
| Discovery                   | \$861,540.00                        |                               |                            | K-5         | Science                         |
| Bedford Freeman and Worth   | \$14,614.20                         |                               |                            | 9-12        | AP Environmental Science        |
| Bedford Freeman and Worth   | \$17,470.88                         |                               |                            | 11-12       | AP Physics I/II                 |
| Savaas                      | \$2,323.72                          |                               |                            | 11-12       | AP Physics C                    |
| TCI                         | \$374,066.95                        |                               |                            | 6-8         | Social Studies                  |
| TCI                         | \$314,104.95                        |                               |                            | 9-12        | US History                      |
| TCI                         | incl                                |                               |                            | 9-12        | Government                      |
| TCI                         | incl                                |                               |                            | 9-12        | Economics                       |
| Bedford Freeman and Worth   | \$59,833.68                         |                               |                            | 9-12        | AP Human Geography              |
| Perfection Learning (AMSCO) | \$30,569.40                         |                               |                            | 11-12       | AP US History                   |
| Vista Higher Learning       | \$40,627.80                         |                               |                            | 9-12        | Spanish for Spanish Speakers I  |
| Vista Higher Learning       | \$22,893.15                         |                               |                            | 9-12        | Spanish for Spanish Speakers II |
| Goodheart-Wilcox            | \$42,481.22                         |                               |                            | 9-12        | Small Engines                   |
| Cengage                     |                                     | \$12,814.52                   |                            | 9-12        | Accounting I                    |
| Cengage                     |                                     | \$6,921.09                    |                            | 9-12        | Accounting II                   |
| Goodheart-Wilcox            | \$224,500.64                        |                               |                            | 9-12        | Culinary I and II               |
| Goodheart-Wilcox            | \$85,323.56                         |                               |                            | 9-12        | Culinary III and IV             |
| Cengage                     | \$94,162.25                         |                               |                            | 9-12        | Intro to Business               |
| The Art of Education        | \$67,280.00                         |                               |                            | 9-12        | Foundations of Graphic Design   |
| The Art of Education        | incl                                |                               |                            | 10-12       | Computer Art I                  |
| The Art of Education        | incl                                |                               |                            | 10-12       | Computer Art II                 |
| The Art of Education        | incl                                |                               |                            | 10-12       | Computer Art III                |
| The Art of Education        | incl                                |                               |                            | 10-12       | Computer Art IV                 |
| The Art of Education        | incl                                |                               |                            | 10-12       | Photo I                         |
| The Art of Education        | incl                                |                               |                            | 10-12       | Photo II                        |
| The Art of Education        | incl                                |                               |                            | 10-12       | Photo III                       |
| The Art of Education        | incl                                |                               |                            | 10-12       | Photo IV                        |
| The Art of Education        | incl                                |                               |                            | 10-12       | Studio Art                      |
| The Art of Education        | incl                                |                               |                            | 10-12       | AP Studio Art                   |
| JW Pepper for Alfred Music  |                                     |                               | \$4,678.20                 | 9-12        | Guitar I and Guitar II          |
| Shed the Music              | \$7,395.00                          |                               |                            | 9-12        | Guitar I and II                 |
| Hal Leonard                 |                                     |                               | \$4,304.20                 | 9-12        | Guitar Ensemble                 |
| JW Pepper for Mel Bay       |                                     |                               | \$2,518.74                 | 9-12        | Guitar Ensemble                 |
|                             |                                     |                               |                            |             |                                 |
|                             |                                     |                               |                            |             |                                 |
| <b>Total</b>                | <b>\$2,259,187.40</b>               | <b>\$19,735.61</b>            | <b>\$11,501.14</b>         |             |                                 |
|                             |                                     |                               |                            |             |                                 |
| <b>Grand Total</b>          | <b>\$2,290,424.15</b>               |                               |                            |             |                                 |
|                             |                                     |                               |                            |             |                                 |



## ORDER FORM

**Subscriber:** COMMUNITY UNIT SCHOOL DISTRICT 300

**Address:** 2550 HARNISH DR ALGONQUIN, IL 60102-6870

**Term:** 7/1/2024 to 6/30/2030

| Services                                                                                              | Start Date | End Date  | Qty - Unit of Measure | Price       | Total               |
|-------------------------------------------------------------------------------------------------------|------------|-----------|-----------------------|-------------|---------------------|
| Adoption Science TB Online Professional Learning Session                                              | 7/1/2024   | 6/30/2025 | 1 - Each              | \$0.00      | \$0.00              |
| Discovery Education Elementary School Science Techbook, National: Teacher Edition - Grade 3 (English) | 7/1/2024   | 6/30/2025 | 80 - Each             | \$300.00    | \$24,000.00         |
| Discovery Education Elementary School Science Techbook, National: Teacher Edition - Grade 4 (English) | 7/1/2024   | 6/30/2025 | 80 - Each             | \$300.00    | \$24,000.00         |
| Discovery Education Elementary School Science Techbook, National: Teacher Edition - Grade 5 (English) | 7/1/2024   | 6/30/2025 | 80 - Each             | \$300.00    | \$24,000.00         |
| IL Discovery Education Experience                                                                     | 7/1/2024   | 6/30/2030 | 18 - Site             | \$20,400.00 | \$367,200.00        |
| IL Discovery Education Science Techbook, National (Per Student) - K8                                  | 7/1/2024   | 6/30/2030 | 4358 - Student        | \$60.00     | \$261,480.00        |
| Mystery Science                                                                                       | 7/1/2024   | 6/30/2030 | 18 - Site             | \$8,370.00  | \$150,660.00        |
| Professional Learning Hourly Package: 4 hours (Virtual Delivery)                                      | 7/1/2024   | 6/30/2025 | 1 - Each              | \$3,000.00  | \$3,000.00          |
| Shipping                                                                                              | 7/1/2024   | 6/30/2025 | 1 - Each              | \$7,200.00  | \$7,200.00          |
| <b>TOTAL:</b>                                                                                         |            |           |                       |             | <b>\$861,540.00</b> |

Hourly Professional Development Sessions are due upfront, and are due and payable 30 days after receipt of invoice. If Subscriber fails to use all of the Hourly Professional Learning Sessions included in this Order Form by the end of the Term, then Subscriber shall not be permitted to use the remaining sessions after the Term has ended. Any unused Sessions will not be refunded.

This Order Form and the Discovery Education Standard Terms of Services and License available at [discoveryeducation.com/terms-and-conditions](https://discoveryeducation.com/terms-and-conditions) ("Standard Terms") constitute the entire agreement between Subscriber and Discovery Education, Inc. for the Services. By signing below, the Subscriber and Discovery Education, Inc. agree to be bound by this Order Form and the Standard Terms as of the date of last signature below.



COMMUNITY UNIT SCHOOL DISTRICT 300

Discovery Education, Inc.

By: \_\_\_\_\_  
(Signature Required)

By: \_\_\_\_\_  
(Signature Required)

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

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

Printed Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Please return Exhibit A with the signed Order Form.

DRAFT

**Draft - D300 Elementary Science Order - Discovery Education**

| Product/Service             | Traditional Cost      | D300 Cost          | Number of Schools or Students | Typical Year 1 Price | D300 Year 1 Price | Typical Year 6 Total Price | D300 Year 6 Total Price |
|-----------------------------|-----------------------|--------------------|-------------------------------|----------------------|-------------------|----------------------------|-------------------------|
| Mystery Science             | \$1,999               | 1395               | 18 Schools                    | 35,982               | 25,110.00         | 215,892                    | 150,660.00              |
| Discovery Experience        | \$4,000               | 3,400              | 18 Schools                    | 72,000               | 61,200            | 432,000                    | 367,200                 |
| Science Techbook            | \$17.85 (per student) | \$10 (per student) | 4358 Students                 | 77,790.30            | 43,580            | 466,741.80                 | 261,480                 |
| Teacher Editions            | \$300                 | \$300              | 240                           | 72,000               | 72,000            | 72,000                     | 72,000                  |
| Professional Learning       | \$3,000               | \$3,000            | 4 hours                       | 3,000                | 3,000             | 3,000                      | 3,000                   |
| Shipping                    |                       |                    |                               | 7,200                | 7,200             | 7,200                      | 7,200                   |
| Total                       |                       |                    |                               | 260,772.30           | 212,090.00        | 1,196,834                  | 861,540.00              |
| Typical Total Cost (6 year) | 1,189,634             |                    |                               |                      |                   |                            |                         |
| D300 Total Cost (6 year)    | 861,540.00            |                    |                               |                      |                   |                            |                         |
| D300 Savings                | 328,094.00            |                    |                               |                      |                   |                            |                         |

Discount Requested - not yet approved

| Teacher Editions   | Number of Copies    |
|--------------------|---------------------|
| G3 Teacher Edition | 80 Teacher Editions |
| G4 Teacher Edition | 80 Teacher Editions |
| G5 Teacher Edition | 80 Teacher Editions |

**This price quote is good for 60 days.** BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

**Purchase Orders:** Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942  
 Email: [highschool@mps virginia.com](mailto:highschool@mps virginia.com) / Phone: (540) 672-7744

|              |           |             |                      |
|--------------|-----------|-------------|----------------------|
| Quote Number | 00101075  | Prepared By | Lisa Grosbier        |
| Created Date | 11/8/2023 | Phone       | +1 6466282141        |
|              |           | Email       | lgrosbier@bfwpub.com |

|         |                                                                                                     |         |                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|
| Bill To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States | Ship To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|

#### Itemized Products

| ISBN       | EAN           | Product                                                               | Edition | Author                        | Sales Price | Quantity | Total Price   |
|------------|---------------|-----------------------------------------------------------------------|---------|-------------------------------|-------------|----------|---------------|
| 1319551955 | 9781319551957 | Achieve for Environmental Science for the AP® Course (Six-Use Online) | 4       | Andrew Friedland; Rick Relyea | USD 158.85  | 92.00    | USD 14,614.20 |

**Itemized Product Total:** USD 14,614.20

#### Free Product: Please include in your PO:

| ISBN       | EAN           | Free Product                                                                                 | Edition | Author                        | Net Price  | Quantity | Your Price |
|------------|---------------|----------------------------------------------------------------------------------------------|---------|-------------------------------|------------|----------|------------|
| 1319409288 | 9781319409289 | Environmental Science for the AP® Course                                                     | 4       | Andrew Friedland; Rick Relyea | USD 146.85 | 3        | \$0.00     |
| 1319526292 | 9781319526290 | ExamView for Environmental Science for the AP® Course                                        | 4       | Andrew Friedland; Rick Relyea | USD 490.00 | 3        | \$0.00     |
| 1319475426 | 9781319475420 | Teacher's Edition with Online Teacher Resources for Environmental Science for the AP® Course | 4       | Andrew Friedland; Rick Relyea | USD 490.00 | 3        | \$0.00     |

**Total Available for Purchase** USD 0.00

#### Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location No Shipping

|                               |          |
|-------------------------------|----------|
| <b>Shipping Fees:</b>         | USD 0.00 |
| <b>Special Shipping Fees:</b> | USD 0.00 |
| <b>Total Shipping Fees:</b>   | USD 0.00 |

#### Grand Totals

**Itemized Products + Shipping Fees:**

USD 14,614.20

**Instructor Resources**

**Digital Adopters:** Instructor resources will be available within your product; no action needed

**Print Only Adopters:** Instructor resources can be unlocked by visiting [www.bfwpub.com/AdopterTRM](http://www.bfwpub.com/AdopterTRM)

**Digital Subscription Terms**

**Digital subscription terms:** With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing August 1 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 31, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 31, 2030.]

For complete subscription terms, see [bfwpub.com/subscription-terms](http://bfwpub.com/subscription-terms). Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

**The Accelerator Option:** If chosen at the time of initial purchase, the accelerator option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your sales representative when you are ready to proceed with the upgrade. The Accelerator Option does not apply to e-books and applies exclusively to digital courseware and not print products.

**Miscellaneous Information**

**Sole Source Statement:** Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

**Note for Canadian Users:** Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

**NOTE:** If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.



**This price quote is good for 60 days.** BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

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MPS 16365 James Madison Highway Gordonsville, VA 22942  
 Email: [highschool@mpsvirginia.com](mailto:highschool@mpsvirginia.com) / Phone: (540) 672-7744

|              |           |             |                      |
|--------------|-----------|-------------|----------------------|
| Quote Number | 00101076  | Prepared By | Lisa Grosbier        |
| Created Date | 11/8/2023 | Phone       | +1 6466282141        |
|              |           | Email       | lgrosbier@bfwpub.com |

|         |                                                                                                     |         |                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|
| Bill To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States | Ship To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|

#### Itemized Products

| ISBN       | EAN           | Product                                                                        | Edition | Author                                                      | Sales Price | Quantity | Total Price   |
|------------|---------------|--------------------------------------------------------------------------------|---------|-------------------------------------------------------------|-------------|----------|---------------|
| 1319553621 | 9781319553623 | Achieve for College Physics for the AP® Physics 1 & 2 Courses (Six-Use Online) | 3       | Gay Stewart; Roger Freedman; Todd Ruskell; Philip R. Kesten | USD 155.99  | 112.00   | USD 17,470.88 |

**Itemized Product Total:** USD 17,470.88

#### Free Product: Please include in your PO:

| ISBN       | EAN           | Free Product                                                                                          | Edition | Author                                                      | Net Price  | Quantity | Your Price |
|------------|---------------|-------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------------------|------------|----------|------------|
| 1319486215 | 9781319486211 | College Physics for the AP® Physics 1 & 2 Courses                                                     | 3       | Gay Stewart; Roger Freedman; Todd Ruskell; Philip R. Kesten | USD 143.99 | 3        | \$0.00     |
| 1319486894 | 9781319486891 | ExamView Assessment Suite for College Physics for the AP® Physics 1 & 2 Courses                       | 3       | Gay Stewart; Roger Freedman; Todd Ruskell; Philip R. Kesten | USD 490.00 | 3        | \$0.00     |
| 1319485545 | 9781319485542 | Teacher's Edition with Online Teacher Resources for College Physics for the AP® Physics 1 & 2 Courses | 3       | Gay Stewart; Roger Freedman; Todd Ruskell; Philip R. Kesten | USD 490.00 | 3        | \$0.00     |

**Total Available for Purchase** USD 0.00

#### Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location No Shipping

|                               |          |
|-------------------------------|----------|
| <b>Shipping Fees:</b>         | USD 0.00 |
| <b>Special Shipping Fees:</b> | USD 0.00 |
| <b>Total Shipping Fees:</b>   | USD 0.00 |

#### Grand Totals

Itemized Products + Shipping Fees: USD 17,470.88

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**Digital Adopters:** Instructor resources will be available within your product; no action needed

**Print Only Adopters:** Instructor resources can be unlocked by visiting [www.bfwpub.com/AdopterTRM](http://www.bfwpub.com/AdopterTRM)

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Diane White  
Director of Purchasing  
Community Unit School Dist 300  
2550 Harnish Dr  
Algonquin, IL 60102-6870  
United States

Quote Number: 242124-7  
Quote Creation Date: 11-08-2023  
Quote Expiration Date: 09-30-2023

Quote Release: 7

AP Science Print & Digital  
Price Quote Summary

| Solution                           | Base Amount | Total       |
|------------------------------------|-------------|-------------|
| Knight: Physics for Scientists and | \$ 2,295.00 | \$ 2,295.00 |
| Solution Subtotal                  | \$ 2,295.00 | \$ 2,295.00 |
| Shipping & Handling                |             | \$ 28.72    |
| Total                              |             | \$ 2,323.72 |

Price Quote Detail

| ISBN                                                                                                                                                   | Description                                                                                                                                  | Price  | Charged Qty | Total Charged |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------|---------------|
| Knight: Physics for Scientists and Engineers                                                                                                           |                                                                                                                                              |        |             |               |
| Knight, Physics for Scientists and Engineers: A Strategic Approach with Modern Physics 5e, AP Edition ©2022 with Mastering Physics with eText          |                                                                                                                                              |        |             |               |
| 9780137452927                                                                                                                                          | MODIFIED MASTERING PHYSICS WITH PEARSON ETEXT FOR PHYSICS FOR SCIENTISTSAND ENGINEERS 5E, 2022 FOR ADVANCED PLACEMENT 6YEAR DIGITAL DELIVERY | 121.00 | 16          | \$1,936.00    |
| 9780137302260                                                                                                                                          | PHYSICS FOR SCIENTISTS AND ENGINEERS: A STRATEGIC APPROACH WITH MODERN HYSICS 5E, AP EDITION Â©2022 WITH MASTERING PHYSICS W/ETEXT           | 179.50 | 2           | \$359.00      |
| Knight, Physics for Scientists and Engineers: A Strategic Approach with Modern Physics 5e, AP Edition ©2022 with Mastering Physics with eText Subtotal |                                                                                                                                              |        |             | \$ 2,295.00   |
| Knight: Physics for Scientists and Engineers Subtotal                                                                                                  |                                                                                                                                              |        |             | \$ 2,295.00   |

| ISBN                  | Description | Price | Charged Qty | Total Charged |
|-----------------------|-------------|-------|-------------|---------------|
| Solution Subtotal     |             |       |             | \$ 2,295.00   |
| Shipping and Handling |             |       |             | \$ 28.72      |
| Total                 |             |       |             | \$ 2,323.72   |

## Savvas Learning Company LLC Terms and Conditions

**To place your order** please submit a copy of this price quote with your Purchase Order, include the Quote Number on your Purchase Order, and include any other required documentation. You may send the order documents using an electronic form **or** by mail. Please submit your PO and price quote via one of the following methods:

**Online:** <https://support.savvas.com/support/s/customerserviceus>

**Mail:** PO Box 6820, Chandler, AZ 85246

Savvas does not accept Credit Card information via postal mail, facsimile, or email. Credit Card information will only be accepted via phone, eCommerce, or OASIS. For questions regarding your order please call Customer Service: 1-800-848-9500.

**Price quote:** This is a price quote for the customer's convenience only, and not an offer to contract. All quotes are subject to review and final acceptance by an authorized representative of Savvas at its offices. Savvas reserves the right to correct typographical, computational or other errors. Savvas' standard payment terms are net 30 days unless otherwise specified. All pricing is in US Dollars unless otherwise specified. Pricing calculations use multiple decimal places to determine the most accurate extended pricing but are represented in standard currency format.

**Shipping & handling** charges (where applicable) are shown on the quote. S&H rates quoted are for standard ground transportation and may not reflect account contracted rates. If expedited shipping is requested, actual charges may be higher. For orders picked up at the Savvas warehouse by the customer or a third party carrier contracted by the customer, a 2% handling charge will be applied to shippable items. The 2% charge will appear on the customer proposal and invoice as a S&H charge.

**Taxes:** All pricing in this quote is exclusive of any applicable sales, use or other similar taxes or duties. The customer is responsible for any such taxes or duties that may apply; if the customer is tax exempt, evidence of such tax exemption must be provided. Estimated tax may be provided solely for customer convenience. The amount indicated is only an estimate and is intended to be helpful for budgeting purposes. The actual amount of sales tax assessed at the time of invoicing may be more or less.

**Platforms:** Savvas, and any third party for which Savvas serves as the sales agent or distributor, reserve the right to change and/or update technology platforms, including possible edition updates to customers during the term of access. Customers will be notified of any change prior to the beginning of the new school year.

**Damaged & Defective Products:** If a print product, or the print component of a blended (print & digital) product, is received in damaged or defective condition, Savvas will issue a credit or replacement at no charge to the customer if the customer promptly (no later than 120 days) returns the damaged or defective product. Customers must report missing product immediately upon receipt.

**Return Policy:** Returns (other than damaged or defective products) are subject to the following conditions: (a) materials must be returned to Savvas at the customer's expense in new, unused condition, suitable for resale by Savvas (note that any barcoding, stickering, stamping or similar marking on any print materials renders them unsuitable for resale); (b) materials must be returned within six (6) months from the date of purchase; (c) the customer must obtain a Return Materials Authorization ("RMA") from Savvas prior to returning the materials, and must ship the materials back to Savvas within thirty days of receiving the RMA; (d) all materials sold in a set or package must be returned complete as originally sold; and (e) any materials provided by Savvas to the customer on a no-charge basis in consideration of the customer's purchase must be returned in proportion to the purchased materials that are being returned for a credit. A restocking fee of 3% may be applied to credits over \$1,000. Savvas' return policy does not apply to science lab kits or trade publication novels, which are sold on a non-returnable basis.

**Consumable Worktexts:** Subsequent year consumable worktexts will ship each year on the anniversary of the original order date for the duration of their license. Worktexts will ship to the location listed on the original order. Quantities for each grade level and title will remain consistent each year. Changes to quantities of titles previously ordered, shipping location changes, or any other changes to consumable worktext shipments must be made 4 weeks prior to shipment date. (the anniversary of the original order date unless changed). Changes can be made on the Subscription Worktext Site:

<https://worktext-subscriptions.savvas.com>

**Annual subscriptions for iLit and Successmaker Only:** Savvas' iLit and Successmaker products (and no others) automatically renew on the anniversary date of the original purchase and will be invoiced accordingly unless otherwise specified.

**Technical support services** are included with purchase of Savvas digital products.

online help: <https://support.savvas.com/support/s/k12-curriculum-support-form>

phone: 1-800-848-9500

**Professional Services:** Professional Services: All paid services must be delivered within twelve (12) months of the order date of those services. Any unused services expire at the end of such twelve (12) month period, unless otherwise specified in contract terms. Any cancellation made with less than 72 hours' notice will result in a cancellation fee equal to the full price of the event. MySavvasTraining is included with purchase of products (<https://mysavvastraining.com>).



**Quote #: Q-19997-3**

Date: 11/8/2023

Expires On: 11/4/2023

Prepared By: Matt Moorman

Email: mmoorman@teachtci.com

Phone: (800) 497-6138 ext 126

**Quote for:**

District 300

Elizabeth Liz Freeman

elizabeth.freeman@d300.org

**Ship to:**

District 300

2550 Harnish Dr

Algonquin, IL 60102

| Product Code | Product Name                                                | Product Type   | List Price | Customer Price | Quantity | Extended Price |
|--------------|-------------------------------------------------------------|----------------|------------|----------------|----------|----------------|
| TB-1488-6    | HA! Ancient World: Student Bundle (6 Yrs)                   | Bundle English | \$111.00   | \$111.00       | 27       | \$2,997.00     |
| TB-1518-6    | HA! US Through Industrialism: Student Bundle (6 Yrs)        | Bundle English | \$111.00   | \$111.00       | 27       | \$2,997.00     |
| TB-8940-6    | HA! US Through Modern Times: Student Bundle (6 Yrs)         | Bundle English | \$111.00   | \$111.00       | 27       | \$2,997.00     |
| MS-SS-SL-06  | Middle School (6-8) Social Studies: Student License (6 Yrs) | Digital        | \$83.00    | \$83.00        | 4394     | \$364,702.00   |
| MS-SS-TL-06  | Middle School (6-8) Social Studies: Teacher License (6 Yrs) | Digital        | \$825.00   | \$0.00         | 125      | \$0.00         |
| 146-4        | HA! Ancient World: Teacher's Guide                          | Print English  | \$149.00   | \$0.00         | 30       | \$0.00         |
| 154-9        | HA! US Through Industrialism: Teacher's Guide               | Print English  | \$149.00   | \$0.00         | 30       | \$0.00         |
| 210-2        | HA! US Through Modern Times: Teacher's Guide                | Print English  | \$149.00   | \$0.00         | 30       | \$0.00         |
| 143-3        | HA! Ancient World: Placards                                 | Print English  | \$149.00   | \$0.00         | 20       | \$0.00         |
| 145-7        | HA! US Through Industrialism: Placards                      | Print English  | \$149.00   | \$0.00         | 20       | \$0.00         |
| 893-3        | HA! US Through Modern Times: Placards                       | Print English  | \$149.00   | \$0.00         | 20       | \$0.00         |
| TB-0663-6    | HA! Pursuing American Ideals: Student Bundle (6 Yrs)        | Bundle English | \$117.00   | \$117.00       | 17       | \$1,989.00     |
| TB-0144-6    | Gov Alive! Power, Politics, and You: Student Bundle (6 Yrs) | Bundle English | \$117.00   | \$117.00       | 17       | \$1,989.00     |
| TB-0472-6    | Econ Alive! The Power to Choose: Student Bundle (6 Yrs)     | Bundle English | \$117.00   | \$117.00       | 17       | \$1,989.00     |
| HS-SS-SL-06  | High School (9-12) Social Studies: Student License (6 Yrs)  | Digital        | \$83.00    | \$83.00        | 3708     | \$307,764.00   |
| HS-SS-TL-06  | High School (9-12) Social Studies: Teacher License (6 Yrs)  | Digital        | \$825.00   | \$0.00         | 60       | \$0.00         |
| 214-0        | HA! Pursuing American Ideals: Teacher's Guide               | Print English  | \$149.00   | \$0.00         | 17       | \$0.00         |
| 215-7        | Gov Alive! Power, Politics, and You: Teacher's Guide        | Print English  | \$149.00   | \$0.00         | 17       | \$0.00         |
| 216-4        | Econ Alive! The Power to Choose: Teacher's Guide            | Print English  | \$149.00   | \$0.00         | 17       | \$0.00         |
| 65-6         | HA! Pursuing American Ideals: Placards                      | Print English  | \$149.00   | \$0.00         | 20       | \$0.00         |
| 13-7         | Gov Alive! Power, Politics, and You: Placards               | Print English  | \$149.00   | \$0.00         | 20       | \$0.00         |

| Product Code | Product Name                              | Product Type  | List Price | Customer Price | Quantity | Extended Price |
|--------------|-------------------------------------------|---------------|------------|----------------|----------|----------------|
| 46-5         | Econ Alive! The Power to Choose: Placards | Print English | \$149.00   | \$0.00         | 20       | \$0.00         |

|  |  |  |  |  |               |                     |
|--|--|--|--|--|---------------|---------------------|
|  |  |  |  |  | <b>TOTAL:</b> | <b>\$687,424.00</b> |
|--|--|--|--|--|---------------|---------------------|

Shipping (5%) \$747.90

|                    |                     |
|--------------------|---------------------|
| <b>Grand Total</b> | <b>\$688,171.90</b> |
|--------------------|---------------------|

#### Gratis

Gratis offer and/or customer pricing are valid for this quote only and contingent upon purchase order total matching or exceeding the quote total. Gratis items must be included on your purchase order.

Gratis Total \$191,514.00

## Terms and Conditions

#### Business Terms

TCI's Business Terms apply to all orders. View details at <https://www.teachtci.com/tci-business-terms>

#### How to Order

Please include a copy of this quote with your purchase order to expedite your order and ensure you receive the pricing quoted above. Adjustments cannot be made after the order has been fulfilled. Place orders online at <https://shop.teachtci.com> or send using one of the following options:

- Email: [info@teachtci.com](mailto:info@teachtci.com)
- Fax: 800-343-6828
- Address: 1049 El Monte Ave Ste C #607, Mountain View CA 94040
- If paying by check, send payment to PO Box 6004, Whittier CA 90607

Download a copy of TCI's W-9 at <https://www.teachtci.com/w9>

#### License Contact

Set-up information for all licenses purchased will be sent to the contact email above unless otherwise noted.

#### Shipping

Shipping and handling fees do not apply to teacher and student license-only products.

#### Print Subscriptions

If your order includes multi-year subscriptions to print materials, you must receive delivery of the full annual quantity for the duration of your subscription. Any adjustments below the annual quantity cannot be used as a credit for future year shipments. Changes that exceed the original annual quantity must be accompanied by a new purchase order.

#### Student Journal Bundles

If your order contains fewer than 20 multi-year student journal bundles for any program, journals for the entire duration of the bundle will be shipped to you upfront.

**This price quote is good for 60 days.** BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

**Purchase Orders:** Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942  
 Email: [highschool@mps virginia.com](mailto:highschool@mps virginia.com) / Phone: (540) 672-7744

|              |           |             |                      |
|--------------|-----------|-------------|----------------------|
| Quote Number | 00101078  | Prepared By | Lisa Grosbier        |
| Created Date | 11/8/2023 | Phone       | +1 6466282141        |
|              |           | Email       | lgrosbier@bfwpub.com |

|         |                                                                                                     |         |                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|
| Bill To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States | Ship To | Community Unit Sch Dist 300<br>2605 Bunker Hill Drive<br>Algonquin, Illinois 60102<br>United States |
|---------|-----------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|

#### Itemized Products

| ISBN       | EAN           | Product                                                         | Edition | Author                                                          | Sales Price | Quantity | Total Price   |
|------------|---------------|-----------------------------------------------------------------|---------|-----------------------------------------------------------------|-------------|----------|---------------|
| 1319551564 | 9781319551568 | Achieve for Human Geography for the AP® Course (Six-Use Online) | 1       | Barbara Hildebrant; Max Lu; Kenneth Keller; Roderick P. Neumann | USD 148.84  | 402.00   | USD 59,833.68 |

**Itemized Product Total:** USD 59,833.68

#### Free Product: Please include in your PO:

| ISBN       | EAN           | Free Product                                                                           | Edition | Author                                                          | Net Price  | Quantity | Your Price |
|------------|---------------|----------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------|------------|----------|------------|
| 1319192246 | 9781319192242 | Human Geography for the AP® Course                                                     | 1       | Barbara Hildebrant; Max Lu; Kenneth Keller; Roderick P. Neumann | USD 136.84 | 9        | \$0.00     |
| 1319192750 | 9781319192754 | ExamView Test Bank for Human Geography for the AP® Course                              | 1       | Barbara Hildebrant; Max Lu; Kenneth Keller; Roderick P. Neumann | USD 490.00 | 9        | \$0.00     |
| 1319192777 | 9781319192778 | Teacher's Edition with Online Teacher Resources for Human Geography for the AP® Course | 1       | Barbara Hildebrant; Max Lu; Kenneth Keller; Roderick P. Neumann | USD 490.00 | 9        | \$0.00     |

**Total Available for Purchase** USD 0.00

#### Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location No Shipping

|                               |          |
|-------------------------------|----------|
| <b>Shipping Fees:</b>         | USD 0.00 |
| <b>Special Shipping Fees:</b> | USD 0.00 |
| <b>Total Shipping Fees:</b>   | USD 0.00 |

#### Grand Totals



Itemized Products + Shipping Fees: USD 59,833.68

#### Instructor Resources

**Digital Adopters:** Instructor resources will be available within your product; no action needed

**Print Only Adopters:** Instructor resources can be unlocked by visiting [www.bfwpub.com/AdopterTRM](http://www.bfwpub.com/AdopterTRM)

#### Digital Subscription Terms

**Digital subscription terms:** With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing August 1 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 31, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 31, 2030.]

For complete subscription terms, see [bfwpub.com/subscription-terms](http://bfwpub.com/subscription-terms). Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

**The Accelerator Option:** If chosen at the time of initial purchase, the accelerator option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your sales representative when you are ready to proceed with the upgrade. The Accelerator Option does not apply to e-books and applies exclusively to digital courseware and not print products.

#### Miscellaneous Information

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**Note for Canadian Users:** Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

**NOTE:** If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.

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 (800) 8314190  
[orders@perfectionlearning.com](mailto:orders@perfectionlearning.com)

**Quote**  
**#QUO152**

11/7/2023

**Bill To**

ATTN:  
 DISTRICT 300  
 2550 HARNISH DR  
 ALGONQUIN IL 60102  
 United States

**For Delivery to:**

ATTN:  
 DISTRICT 300  
 2550 HARNISH DR  
 ALGONQUIN IL 60102  
 United States

| Expires  | Terms  | Sales Rep           | Sales Rep Email                                                                            |
|----------|--------|---------------------|--------------------------------------------------------------------------------------------|
| 1/6/2024 | Net 30 | Mariah De La Fuente | <a href="mailto:mdelafuente@perfectionlearning.com">mdelafuente@perfectionlearning.com</a> |

| Item                  | Description                               | ISBN          | Quantity | License Length | List Price | List Amount | Sales Price Amount |
|-----------------------|-------------------------------------------|---------------|----------|----------------|------------|-------------|--------------------|
| <b>T4310D</b>         | <b>AP US History 4E Interactive</b>       | 9781663613028 | 210      | 6              | \$26.95    | \$5,659.50  | \$28,917.00        |
| <b>T6210B</b>         | <b>AP US History TR 4E P/IE w/R&amp;J</b> | 9781663656124 | 10       | 6              | \$79.95    | \$799.50    | \$0.00             |
| <b>Activation Fee</b> | <b>Activation Fee</b>                     |               | 1        | 1              |            |             | \$1,652.40         |

**Notes:**

Order over \$5,000 are not eligible for payment by credit card.

**Subtotal** \$30,569.40

**Product Saving** \$5,040.00

**Tax Total (0%)** \$0.00

**Shipping Cost** \$0.00

**Handling Fee** \$0.00

**Total** \$30,569.40



QUO152



## COST PROPOSAL

Quote Prepared On November 8, 2023  
Quote Valid Through October 15, 2024  
Quote No. 2311140970  
Version No. 1

### Prepared For

Community Unit School District 300  
2550 Harnish Dr.  
Algonquin, IL 60102

### Prepared By

Tracy Peterson  
tpeterson@vistahigherlearning.com  
Vista Higher Learning  
500 Boylston St, Suite 620  
Boston, MA 02116-3736

### Galeria

| Qty | Item Number       | Description   | Unit Price | Total Value | Total Cost |
|-----|-------------------|---------------|------------|-------------|------------|
| 3   | 978-1-54331-623-0 | Galeria 1 TRB | \$280.95   | \$842.85    | \$842.85   |
| 2   | 978-1-54331-624-7 | Galeria 2 TRB | \$280.95   | \$561.90    | \$561.90   |

### Galeria 2025

| Qty | Item Number       | Description                                                                               | Unit Price | Total Value | Total Cost  |
|-----|-------------------|-------------------------------------------------------------------------------------------|------------|-------------|-------------|
| 192 | 978-1-66992-988-8 | Galeria 2025 Level 1 Student Edition(SCH-HC) + Supersite Plus(v) + WebSAM(6 year license) | \$202.95   | \$38,966.40 | \$38,966.40 |
| 106 | 978-1-66992-982-6 | Galeria 2025 Level 2 Student Edition(SCH-HC) + Supersite Plus(v) + WebSAM(6 year license) | \$202.95   | \$21,512.70 | \$21,512.70 |
| 9   | 978-1-66991-532-4 | Galeria 2025 Level 1 Student Edition (SCH-HC)                                             | \$90.95    | \$818.55    | \$818.55    |
| 9   | 978-1-66991-535-5 | Galeria 2025 Level 2 Student Edition (SCH-HC)                                             | \$90.95    | \$818.55    | \$818.55    |

|                                  |                    |
|----------------------------------|--------------------|
| <b>Total Cost</b>                | \$63,520.95        |
| <b>Est. Shipping (Flat Rate)</b> | \$0.00             |
| <b>Est. Grand Total Cost</b>     | <b>\$63,520.95</b> |

### Ordering Instructions



## COST PROPOSAL

Quote Prepared On November 8, 2023

Quote Valid Through October 15, 2024

Quote No. 2311140970

Version No. 1

- Purchase Orders will be processed upon receipt and will be invoiced for the full "Total Cost" amount as shown above as well as the actual final Shipping charges required for your shipment, where applicable. Please note that the "Est. Shipping" amount shown above is an estimate only and may be different than the final charges applied.
- When submitting your Purchase Order, please be sure to attach:
  - o A copy of this Quote
  - o If applicable, a copy of your signed and dated tax exemption certificate
- To place your order, please contact Customer Support:

### Vista Higher Learning

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Boston, MA 02116

Email: [orders@vistahigherlearning.com](mailto:orders@vistahigherlearning.com)

Phone: (800) 269-6311, option 3

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By accepting a Quote, initiating a Purchase Order to us, entering into a separate agreement with us, and/or ordering online content, you are agreeing to these Terms of Purchase. The Vista Higher Learning Terms of Purchase shall govern all sales of materials and online content and shall supersede any and all terms and conditions attached to your Purchase Orders and/or any other document that you present to Vista Higher Learning, which shall be considered as a confirmation only and the terms and conditions shall in no way amend, prevail over, supplement or supersede any term or condition hereof.

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- **Tax:** Prices included within this Quote are exclusive of all applicable taxes, which are the responsibility of the Customer. Customer must provide documentation of tax-exempt status, if applicable.
- **Subscription Term:** For digital product license purchases, the duration of access being purchased based on the product license selection outlined in the Quote above will be considered the Subscription Term.
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- **Unused Licenses:** All product licenses must be used within the purchased Subscription Term. Unused licenses during the purchased Subscription Term are not refundable or eligible for credit.
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**Thank you for your business!**



## **COST PROPOSAL**

Quote Prepared On November 8, 2023

Quote Valid Through October 15, 2024

Quote No. 2311140970

Version No. 1



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11/7/2023

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**Presented To:** Diane White, [diane.white@d300.org](mailto:diane.white@d300.org)

**Prepared By:** Sales Team

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ALGONQUIN, IL 60102  
USA

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Quoted Products: CTE 2023- Accounting

### Accounting 1 (Blue Book)

| Qty | Update Qty           | Product                                                                                                                                                                                              | Price | Quoted Price | Total       |
|-----|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------|-------------|
| 116 | <input type="text"/> | <a href="#">IAC K12 MT W/SIMS V2 CENTURY 2 1 ACCOUNTING MC JOURNAL 3YR</a><br>Gilbertson/Lehman/Gentene 11th Edition [K12, 2019] 9798214077024 / 8214077028<br><a href="#">3-Year Digital Access</a> |       | \$110.47     | \$12,814.52 |

### Accounting 2 (Red Book)

| Qty | Update Qty           | Product                                                                                                                                                                                                                                                          | Price | Quoted Price | Total      |
|-----|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------|------------|
| 45  | <input type="text"/> | <a href="#">Century 21 Accounting: Advanced, 11th Student Edition</a><br>Gilbertson/Lehman/Passalacqua 11th Edition [K12, 2020] 9781337798808 / 1337798800<br><a href="#">Print Student Book</a>                                                                 |       | \$111.75     | \$5,028.75 |
| 31  | <input type="text"/> | <a href="#">IAC K12 MINDTAP FOR CENTURY 21 ACCOUNTING: ADVANCED 3YR</a><br>Gilbertson/Lehman/Passalacqua 11th Edition [K12, 2020] 9780357864586 / 0357864581<br><a href="#">3-Year Digital Access *Discounted to reflect bundled pricing with print purchase</a> |       | \$54.74      | \$1,696.94 |

Sub-Total: \$19,540.21

+ Estimated Shipping and/or Process Fee: \$195.40

**TOTAL: \$19,735.61**

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## Goodheart-Willcox Pricing for Community Unit School District 300

|                                                    |                                           |                                   |                                |              |
|----------------------------------------------------|-------------------------------------------|-----------------------------------|--------------------------------|--------------|
|                                                    |                                           |                                   |                                |              |
|                                                    |                                           |                                   |                                |              |
| <b>Guide to Good Food ©2022</b>                    |                                           |                                   |                                |              |
| <b>Student Package</b>                             | <b>ISBN</b>                               | <b>CUSD 300 School Price Each</b> | <b>Quantity</b>                | <b>Total</b> |
| Textbook, print                                    | 978-1-63563-958-2                         | \$99.96                           |                                |              |
| Workbook, print                                    | 978-1-63563-962-9                         | \$24.00                           | 0                              |              |
| Teacher Edition Print                              | 978-1-63563-964-3                         | \$135.00                          | 6                              | \$810.00     |
| Online Learning Suite, 6yr. Classroom Subscription | 978-1-63563-959-9                         | \$114.93                          | 1701                           | \$195,495.93 |
| Bundle (Textbook + Online Learning Suite)          | 978-1-63563-961-2                         | 149.94                            | 180                            | \$26,989.20  |
|                                                    |                                           |                                   |                                |              |
| Shipping Charge for Print                          |                                           |                                   |                                | \$1,205.51   |
| <b>Complimentary Instructor Materials</b>          | Free, one per teacher (value of \$800.00) |                                   | Provided with order of student | \$224,500.64 |
| Online Instructor Resources                        | 978-1-6353-967-4                          |                                   |                                |              |
|                                                    |                                           |                                   |                                |              |
| <b>The Culinary Professional ©2023</b>             |                                           |                                   |                                |              |
| <b>Student Package</b>                             | <b>ISBN</b>                               | <b>CUSD 300 School Price Each</b> | <b>Quantity</b>                | <b>Total</b> |
| Textbook, print                                    | 978-1-64564-785-0                         | \$105.00                          |                                |              |
| Workbook, print                                    | 978-1-64564-791-1                         | \$24.00                           |                                |              |
| Lab Manual, Print                                  | 978-1-64564-792-8                         | \$27.00                           |                                |              |
| Online Learning Suite, 6yr. Classroom Subscription | 978-1-64564-787-4                         | \$126.00                          | 237                            | \$29,862.00  |
| Bundle (Textbook + Online Learning Suite)          | 978-1-64564-788-1                         | \$162.75                          | 180                            | \$53,770.50  |
|                                                    |                                           |                                   |                                |              |
| Shipping Charge for Print                          |                                           |                                   |                                | \$1,691.06   |
| <b>Complimentary Instructor Materials</b>          | Free, one per teacher (value of \$800.00) |                                   | Provided with order of student | \$85,323.56  |
| Online Instructor Resources                        | 978-1-64564-795-9                         |                                   |                                |              |
|                                                    |                                           |                                   |                                |              |
| <b>Small Gas Engines ©2023</b>                     |                                           |                                   |                                |              |
| <b>Student Package</b>                             | <b>ISBN</b>                               | <b>CUSD 300 School Price Each</b> | <b>Quantity</b>                | <b>Total</b> |
| Textbook, print                                    | 978-1-63776-072-7                         | \$97.92                           |                                |              |
| Lab Workbook, print                                | 978-1-63776-073-4                         | \$28.50                           |                                |              |
| Online Learning Suite, 6yr. Classroom Subscription | 978-1-63776-800-6                         | \$112.50                          | 253                            | \$28,462.50  |
| Bundle (Textbook + Online Learning Suite)          | 978-1-63776-801-3                         | \$146.88                          | 90                             | \$13,219.20  |
|                                                    |                                           |                                   |                                |              |
| Shipping Charge for Print                          |                                           |                                   |                                | \$799.52     |
| <b>Complimentary Instructor Materials</b>          | Free, one per teacher (value of \$800.00) |                                   | Provided with order of student | \$42,481.22  |
| Online Instructor Resources                        | 978-1-63776-891-4                         |                                   |                                |              |
|                                                    |                                           |                                   |                                |              |
|                                                    |                                           |                                   |                                |              |





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11/7/2023

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**Prepared By:** Sales Team

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Quoted Products: CTE 2023- Business

| Qty | Update Qty           | Product                                                                                                                                                                                                   | Price | Quoted Price | Total       |
|-----|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------|-------------|
| 15  | <input type="text"/> | <a href="#">Principles of Business, 10th Student Edition</a><br>Diabay/Kleindl 10th Edition [K12, 2024] 9780357545010 / 035754501X<br><i>Print Student Edition *Discounted to reflect bundled pricing</i> |       | \$34.50      | \$517.50    |
| 10  | <input type="text"/> | <a href="#">Instructor's Wraparound Edition: Principles of Business, 10th</a><br>Diabay/Burrow 10th Edition [K12, 2024] 9780357816868 / 0357816862                                                        |       | \$0.00       | <b>FREE</b> |
| 541 | <input type="text"/> | <a href="#">Principles of Business, 10th K12 MindTap (6-year access)</a><br>Diabay/Burrow 10th Edition [K12, 2024] 9780357877777 / 0357877772<br><i>6-Year Digital Access</i>                             |       | \$173.00     | \$93,593.00 |

Sub-Total: \$94,110.50  
+ Estimated Shipping and/or Process Fee: \$51.75

**TOTAL: \$94,162.25**  
**Total Savings: \$1,687.50**

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UNIVERSITY

# Community Unit School District 300

Quote published on November 7, 2023

## Community Unit School Dist 300

2605 Bunker Hill Drive  
ALGONQUIN, IL 60102

## Diane White

Director of Purchasing  
diane.white@d300.org

## Comments from Sean Dunne

Contract Date: July 1, 2024-June 30, 2030

Sean Dunne - Regional Sales Manager



## Products & Services

| Item & Description                                                                                                                                                                                                          | Quantity | Unit Price | Total       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|-------------|
| <b>FLEX Curriculum   Six Year Term</b>                                                                                                                                                                                      | 16       | \$4,205.00 | \$67,280.00 |
| FLEX Curriculum   Customizable curriculum platform with on-demand access to standards-aligned lesson plans and instructional resources exclusively for art education. Includes product training and implementation support. |          |            | for 6 years |

| Item & Description                                                                     | Quantity | Unit Price | Total                     |
|----------------------------------------------------------------------------------------|----------|------------|---------------------------|
| <b>School Success   Year One Implementation   Premium</b>                              | 1        | \$5,000.00 | \$0.00                    |
| Onboarding Services:                                                                   |          |            | after \$5,000.00 discount |
| + Initial setup: building the organization in AOEU's Curriculum Suite platform         |          |            | for 6 years               |
| + Initial product training: synchronous multi-district training, live product training |          |            |                           |
| Ongoing Success Services:                                                              |          |            |                           |
| + Access to a dedicated School Success Manager                                         |          |            |                           |
| + Proactive progress monitoring                                                        |          |            |                           |
| + Individual teacher support                                                           |          |            |                           |
| + Product recommendations and navigation                                               |          |            |                           |
| + Administrator portal for teacher changes                                             |          |            |                           |
| + Implementation Support                                                               |          |            |                           |

|                           |             |
|---------------------------|-------------|
| One-time subtotal         | \$67,280.00 |
| after \$5,000.00 discount |             |
| Total                     | \$67,280.00 |

**This quote expires on September 30, 2024**

**Purchase Terms**

To complete your purchase in a timely manner, please provide the following documents:

- Signed quote/service order form
- Purchase order (PO) and/or payment
- Sales tax exemption form, if applicable

[Click here](#) to review our contract terms and conditions. [Click here](#) to review our company's privacy policy. Enterprise-level user licenses reside with the contract holder and are subsequently transferrable. Payment terms are net 30.

By signing below, I acknowledge that I have read and understood AOEU’s terms and conditions and privacy policy.

**Any questions? Please let me know!**



**Sean Dunne**

Regional Sales Manager

seandunne@theartofeducation.edu

**The Art of Education University**

518 Main Street Suite A

Osage IA 50461



191 Sheree Blvd  
Exton, PA 19341  
1-800-345-6296  
www.jwpepper.com

## Quote #: 48046842

*Include the Quote # with your purchase order to secure prices.*

Ship To:

Community School District 300 Central Receiving  
Kristin Marckini  
2550 Harnish Dr  
Algonquin, IL 60102 US

Bill To:

Community School District 300  
2550 Harnish Dr  
Algonquin, IL 60102

| Quote Date: | Expiration Date: | Shipping Method | Payment Terms | Written By |
|-------------|------------------|-----------------|---------------|------------|
| 11/08/23    | 12/08/23         | 000001_G_P_GND  | 30 NET        | mkearney   |

Purchase Order Number:

| SKU      | Quantity | Price | Tax    | Ext Price  | Description                                                               |
|----------|----------|-------|--------|------------|---------------------------------------------------------------------------|
| 10058114 | 180      | 25.99 | \$0.00 | \$4,678.20 | COMPLETE BEGINNING GUITARIST BK/CD STANG/ PURSE Guitar Book & CD with Tab |
| 3157120  | 180      | 19.99 | \$0.00 | \$3,598.20 | COMPLETE CARCASSI GUITAR METHOD BAY, M Guitar Book                        |

|               |                   |
|---------------|-------------------|
| Sub-Total:    | \$8,276.40        |
| Shipping:     | \$39.99           |
| Handling:     | \$0.00            |
| Tax:          | \$0.00            |
| <b>Total:</b> | <b>\$8,316.39</b> |

*Order before the expiration date and include Quote # 48046842 on your order to hold prices as listed.  
Thank you for shopping at J.W. Pepper!*

# ESTIMATE

shedthemusicLLC  
3234 Sunnyside Ave  
Brookfield, IL 60513

kris@shedthemusic.com



Danielle Hildebrandt

Bill to  
Danielle Hildebrandt  
District 300

Estimate details  
Estimate no.: 1085  
Estimate date: 11/07/2023

| #                                         | Date | Product or service                                                             | SKU | Qty | Rate         | Amount      |
|-------------------------------------------|------|--------------------------------------------------------------------------------|-----|-----|--------------|-------------|
| 1.                                        |      | Guitar Method (0-20)<br>0-20 student seats, includes 1 teacher license, 6 year |     | 6   | \$250.00     | \$1,500.00  |
| 2.                                        |      | Guitar Method (0-20)<br>0-20 student seats, includes 1 teacher license, 6 year |     | 6   | \$250.00     | \$1,500.00  |
| 3.                                        |      | Guitar Method (0-20)<br>0-20 student seats, includes 1 teacher license, 6 year |     | 6   | \$250.00     | \$1,500.00  |
| 4.                                        |      | Guitar Method (0-20)<br>0-20 student seats, includes 1 teacher license, 6 year |     | 6   | \$250.00     | \$1,500.00  |
| 5.                                        |      | Guitar Method (0-20)<br>0-20 student seats, includes 1 teacher license, 6 year |     | 6   | \$250.00     | \$1,500.00  |
| 6.                                        |      | Additional Teacher License                                                     |     | 6   | \$100.00     | \$600.00    |
| 7.                                        |      | Additional Teacher License                                                     |     | 6   | \$100.00     | \$600.00    |
|                                           |      |                                                                                |     |     | Subtotal     | \$8,700.00  |
|                                           |      |                                                                                |     |     | Discount 15% | -\$1,305.00 |
| Note to customer<br>15% District Discount |      |                                                                                |     |     | Total        | \$7,395.00  |



**HAL•LEONARD®**

1210 Innovation Drive  
Winona, MN 55987  
[sales@halleonard.com](mailto:sales@halleonard.com)

QUOTE

DATE: NOVEMBER 7, 2023

BILLING ADDRESS  
COMM UNIT SCH DIST 300  
2550 HARNISH DR BUSINESS OFFICE  
ALGONQUIN IL 60102-6870

SHIPPING ADDRESS  
COMM UNIT SCH DIST 300  
2605 BUNKER HILL DR  
BUILDINGS AND GROUNDS BLDG  
ALGONQUIN IL 60102-9780

| QUANTITY | DESCRIPTION                                                                                 | UNIT PRICE | TOTAL    |
|----------|---------------------------------------------------------------------------------------------|------------|----------|
| 180      | 695790 GTRMTH MUSIC THEORY                                                                  | 22.99      | 4138.20  |
|          | SUBTOTAL                                                                                    |            | 4138.20  |
|          | SALES TAX: *please include a signed copy of your tax-exempt form at time of order if exempt |            | N/A      |
|          | SHIPPING & HANDLING:                                                                        |            | 166.00   |
|          | TOTAL                                                                                       |            | 4,304.20 |

This is a quotation on the goods named, subject to the conditions noted below:

- We cannot hold pricing. All prices are subject to change without notice.
- **No returns from this order are allowed – please make sure the items quoted are specifically what you want before ordering.**
- Shipping quote is only an estimate, we are unable to quote an exact amount
- Backorders will incur an additional shipping charge, please indicate on your PO if you would like to accept backorders
- Digital items are unable to be ordered via PO, if you would prefer a digital copy please place your order online
- **Quote does not include taxes-if you are a new customer, please supply your tax exemption certificate with your order**

\*\*\*Please scan/email Purchase Orders to [sales@halleonard.com](mailto:sales@halleonard.com)\*\*\*

**Thank you for your business!**





# DISTRICT 300

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

**DATE:** December 12, 2023

**TO:** Dr. Susan Harkin, Superintendent  
Board of Education

**FROM:** Eberto Mora  
Assistant Superintendent of  
Human Resources

**SUBJECT:** 2024-2025 School Calendar  
(Revision) 12.12.2023

|                                              |            |
|----------------------------------------------|------------|
| Presented at the following<br>Board Meetings |            |
| Board Operations Committee                   |            |
| Policy/Legislative                           |            |
| School Utilization                           |            |
| BOE 1 <sup>st</sup> Reading                  | 12/12/2023 |
| BOE 2 <sup>nd</sup> Reading                  | 12/12/2023 |

### Background

National Election Day - Tuesday, November 5, 2024.

Illinois House Bill HB3034 and Illinois School Code 105 ILCS 5/24-2 require that schools be closed Tuesday, November 5, 2024, for Election Day.

6 (10 ILCS 5/2A-1.1d new)

7 Sec. 2A-1.1d. General Election Day State holiday.

8 Notwithstanding any other provision of State law to the

9 contrary, the date of the general election on the first

10 Tuesday after the first Monday of November in even years shall

11 be a State holiday known as General Election Day and shall be

12 observed throughout the State. General Election Day is a legal

13 school holiday for purposes of the School Code and State

14 Universities Civil Service Act. Any school closed for General

15 Election Day shall be made available to an election authority

16 as a polling place for General Election Day.

**Recommendation**

The administration recommends that the revised 2024-2025 school year calendar be approved as presented based on the rationale above.

**Fiscal Impact**

**None.** The last day of student attendance will shift to Friday, May 23, 2025, and the last potential student attendance day will be Monday, June 2, 2025, **IF all 5** emergency days are used during the 2024-2025 school year.

# District 300 School Calendar - 2024/2025

Presented to BOE on June 13, 2023- Revision December 12, 2023

| July 24              | October 24           | January 25           | April 25             |
|----------------------|----------------------|----------------------|----------------------|
| Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    |
| 1 2 3 4 5 6          | 1 2 3 4 5            | 1 2 3 4              | 1 2 3 4 5            |
| 7 8 9 10 11 12 13    | 6 7 8 9 10 11 12     | 5 6 7 8 9 10 11      | 6 7 8 9 10 11 12     |
| 14 15 16 17 18 19 20 | 13 14 15 16 17 18 19 | 12 13 14 15 16 17 18 | 13 14 15 16 17 18 19 |
| 21 22 23 24 25 26 27 | 20 21 22 23 24 25 26 | 19 20 21 22 23 24 25 | 20 21 22 23 24 25 26 |
| 28 29 30 31          | 27 28 29 30 31       | 26 27 28 29 30 31    | 27 28 29 30          |
| August 24            | November 24          | February 25          | May 25               |
| Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    |
| 1 2 3                | 1 2                  | 1                    | 1 2 3                |
| 4 5 6 7 8 9 10       | 3 4 5 6 7 8 9        | 2 3 4 5 6 7 8        | 4 5 6 7 8 9 10       |
| 11 12 13 14 15 16 17 | 10 11 12 13 14 15 16 | 9 10 11 12 13 14 15  | 11 12 13 14 15 16 17 |
| 18 19 20 21 22 23 24 | 17 18 19 20 21 22 23 | 16 17 18 19 20 21 22 | 18 19 20 21 22 23 24 |
| 25 26 27 28 29 30 31 | 24 25 26 27 28 29 30 | 23 24 25 26 27 28    | 25 26 27 28 29 30 31 |
| September 24         | December 24          | March 25             | June 25              |
| Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    | Su M Tu W Th F Sa    |
| 1 2 3 4 5 6 7        | 1 2 3 4 5 6 7        | 1                    | 1 2 3 4 5 6 7        |
| 8 9 10 11 12 13 14   | 8 9 10 11 12 13 14   | 2 3 4 5 6 7 8        | 8 9 10 11 12 13 14   |
| 15 16 17 18 19 20 21 | 15 16 17 18 19 20 21 | 9 10 11 12 13 14 15  | 15 16 17 18 19 20 21 |
| 22 23 24 25 26 27 28 | 22 23 24 25 26 27 28 | 16 17 18 19 20 21 22 | 22 23 24 25 26 27 28 |
| 29 30                | 29 30                | 23 24 25 26 27 28 29 | 29 30                |
|                      |                      | 30 31                |                      |

## 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          |  Late Start TBD       |
|  Emergency Days                          |  Teacher Institute/Inservice               |  Parent-Teacher Conferences |  General Election Day |

|                                                                      |                                                                      |
|----------------------------------------------------------------------|----------------------------------------------------------------------|
| 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                                             |
| General Election Day- Offices/Schools Closed                         | Tuesday, November 5, 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 Attend. | 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              | Friday, May 23, 2025                                                 |
| Memorial Day - Offices/Schools Closed                                | Monday, May 26, 2025                                                 |
| Last possible day of school - If ALL Emergency Days are used         | Friday, June 2, 2025                                                 |
| Juneteenth                                                           | Thursday, June 19, 2025                                              |