Board of Education Workshop/Business Meeting

Tuesday, January 20, 2026 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**

2.1. Motion to go into closed session for the purpose of discussing: 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body 2(c)(1); 2. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees 2(c)(2); 3. Litigation 2(c)(11); and 4. Security procedures, school building safety and security, and the use of personnel to respond to an actual, a threatened or a reasonably potential danger to the safety of employees, students, staff, the public or public property 2(c)(8).

2.2. Motion to suspend closed session

3. **Reconvene in Open Session (no later than 6:30pm)**

3.1. Roll Call

4. **Pledge of Allegiance, Golfview Elementary School**

5. **Approval of the Agenda**

6. **Moment of Silence**

7. **Recognition**

7.1. Staff Introduction

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. **Board Announcements**

9.1. Good News

10. **Superintendent Report**

10.1. Superintendent's Student Advisory Council

10.2. Cambridge Lakes Academic Update

11. **Board Discussion**

11.1. Board Committee Reports

11.1.1. Appointment of Committee Chairs

11.2. Joint Annual Conference Update

11.3. Board Discussion

12. **Consent Items**

12.1. Approval of Board Meeting Minutes for December 16, 2025

12.2. Approval of Disposal Report

12.3. Approval of Bills Payable

12.4. Approval of Donation Report

12.5. Approval of Treasurer's Report

12.6. Approval of Human Resources Report

12.7. Approval of Freedom of Information Act Report

13. **Roll Call Action Items**

13.1. Approval of Revision to Board Policy 7:190

13.2. Approval of Yondr Education Program MOA

13.3. Approval of AVID Services Agreement (Renewal)

13.4. Approval of Technology Related Services Contract (Renewal)

13.5. Approval of FY25 Annual Comprehensive Financial Report Acceptance

14. **Closed Session**

14.1. Motion to go into closed session for the purpose of discussing: 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body 2(c)(1); 2. Collective negotiating matters between the public body and its employees or their representatives, or

deliberations concerning salary schedules for one or more classes of employees 2(c)(2); 3. Litigation 2(c)(11); and 4. Security procedures, school building safety and security, and the use of personnel to respond to an actual, a threatened or a reasonably potential danger to the safety of employees, students, staff, the public or public property 2(c)(8).

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

15. **Reconvene in Open Session**

15.1. Roll Call

16. **Adjournment**

Community Unit School District 300 Monthly
Fixed Asset Disposals
01/01/2026

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal	Funding Source
12/8/2025	Transportation	Bumper Jack	Gray	TNT 550	N/A	N/A	Broken	Metal Recycle	Local
12/8/2025	Transportation	Bumper jack	N/A	N/A	N/A	002115	Broken	Metal Recycle	Local
12/8/2025	Transportation	Bumper jack	N/A	N/A	N/A	102968	Broken	Metal Recycle	Local
12/9/2025	WCS	Mackie TH-ISA Speakers	Mackie	TH-ISA	003317400AKFL1282	N/A	Broken	Tech Recycle	Local
12/9/2025	WCS	Mackie TH-ISA Speakers	Mackie	TH-ISA	003317400AKFP0003	N/A	Broken	Tech Recycle	Local
12/17/2025	SHES	Bookshelf 1	N/A	N/A	N/A	N/A	Broken	Refuse	Local
12/17/2025	SHES	Book Shelves #2	N/A	N/A	N/A	N/A	Obsolete	Refuse	Local
12/17/2025	SHES	File Cabinet #1	N/A	N/A	N/A	N/A	Obsolete	Refuse	Local
12/17/2025	SHES	File Cabinet #2	N/A	N/A	N/A	N/A	Obsolete	Refuse	Local
12/17/2025	SHES	Full size desk	N/A	N/A	N/A	N/A	Obsolete	Refuse	Local
12/17/2025	SHES	Table	N/A	N/A	N/A	N/A	Obsolete	Refuse	Local
12/12/2025	JHS	Printer	HP	Laserjet 2300 dn	CNBFC26931	T002763	Broken	Tech Recycle	Local
12/17/2025	JHS	Printer	HP	Color LaserJet CP3525	CNCCB980W5	T006618	Broken	Tech Recycle	Local
12/2/2025	DCHS	Laptop	Lenovo	L490	1s20Q6S2NS00PF1TK1PT	T101435	Broken	Tech Recycle	Local
12/2/2025	DCHS	Keyboard	Dell	SK-8115	CN0DJ3317161681B0DMJ	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	E2011Hc	CN02H2VM641801AA0NTS	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1909Wb	N/A	T24525	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1708FPf	CN0PM3727287285S3EKS	T009230	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1909Wb	N/A	T27548	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1708FPt	CN0D548H7161888NED14A00	T001351	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1909Wb	N/A	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Dell	1708FPf	CN0PM3727287285S2PTS	T009241	Broken	Tech Recycle	Local
12/4/2025	DCHS	Speaker	Dell	AX510	CN0C730C716230AE5899	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Speaker	Dell	AX510	CN0C730C7162307U1037	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Speaker	Dell	AS501	CN0UH8374822073K00ZY	N/A	Broken	Tech Recycle	Local
12/4/2025	DCHS	Monitor	Lenovo	LT1952pwD	V9-PFVX4	T012416	Broken	Tech Recycle	Local
12/4/2025	DCHS	SMART Slate	SMART Technologies	WS200	10CP004255	N/A	Obsolete	Tech Recycle	Local
12/4/2025	DCHS	SMART Slate	SMART Technologies	WS200	10CP004207	N/A	Obsolete	Tech Recycle	Local
12/4/2025	DCHS	SMART Slate	SMART Technologies	WS200	10CP004206	N/A	Obsolete	Tech Recycle	Local
12/5/2025	DCHS	Lenovo ThinkPad Docking Station	Lenovo	40AG	M5G00130	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Printer Transfer Unit	HP	CGD7120001878	N/A	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5212	AVAFI9772	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5212	AVAFJ5272	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5212	AVAFH8066	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5212	AVAFI9034	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5212	AVAFJ6590	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Handset Phone	Mitel	5340e	1WEUC1505AKJ	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Document Camera	Aver	POB7A	55995 09100P	T016826	Broken	Tech Recycle	Local
12/5/2025	DCHS	Webcam	N/A	WEBCAM	201023152775	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	Document Camera	Aver	U50	4010221021004	T108551	Broken	Tech Recycle	Local
12/5/2025	DCHS	Box of old chargers	N/A	N/A	N/A	N/A	Broken	Tech Recycle	Local
12/5/2025	DCHS	50" TV	Insignia	NS-50F301NA24	YHUP1VA007257	T170024	Broken	Tech Recycle	Local
12/5/2025	DCHS	5 Port Patch Panel	Linksys	NH1005	R870031000822 EH1041 KA	N/A	Broken	Tech Recycle	Local
12/9/2025	DCHS	Laptop	Lenovo	T490	PF25KS8J	T89991	Broken	Tech Recycle	Local
12/11/2025	DCHS	Laptop	Lenovo	L490	1s20Q6S2NS00PF1TLP0H	T101721	Broken	Tech Recycle	Local
12/12/2025	DCHS	Document Camera	AVer	U50	4010217030758	T60560	Broken	Tech Recycle	Local
1/2/2025	PES	Speaker	Peavey	Quadra15	50508632	N/A	Broken	Tech Recycle	Local
1/2/2025	PES	Speaker	Peavey	Quadra15	50508630	N/A	Broken	Tech Recycle	Local
12/2/2025	PES	Printer	HP	N/A	N/A	N/A	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMPMCWZEFK10	T39417	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	N/A	T37624	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMPLWZC1FK10	T012702	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	N/A	N/A	T29761	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMQMWKSGFK10	T34308	Obsolete	Tech Recycle	Local

Community Unit School District 300 Monthly
Fixed Asset Disposals
01/01/2026

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal	Funding Source
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMQPDH20FK10	T36361	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMQPG0ZBFK10	T35873	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMQPG0ZBFK10	T30632	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Air 1	DMPLW7F0FK10	T012679	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	N/A	N/A	T29745	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	N/A	N/A	T34525	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	N/A	N/A	T012628	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	N/A	WR41TYHY21	T115576	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQD0CMF3M	T101867	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQE0RMF3M	T101923	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQDXZMF3M	T102178	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F6MD673ZMF3M	T104928	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQBU1MF3M	T101928	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQC3LMF3M	T102176	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQE2NMF3M	T102180	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQDDJMF3M	T102174	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9GG5MBLQ1GC	T115420	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	DMQCMJM1MF3M	T101809	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	DMQCMDCVMF3M	T101866	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9GG5J4QQ1GC	T115422	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9GG5MPJQ1GC	T115424	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQDGNMF3M	T101927	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	DMTCLJCVMF3M	T101807	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	G4Y690KVQR	T115582	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQASFMF3M	T102175	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9FCQD6HMF3M	T101926	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	F9GG5M37Q1GC	T115418	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X327DJF8J	T78122	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X3B87JF8J	T78017	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	5	DMQXTFVAJF8J	T77809	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X34UGJF8J	T78083	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	N/A	T89360	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4UNXJF8J	T78110	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4973JF8J	T78051	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7WM977JF8J	T78019	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X3084JF8J	T78162	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X34Q8JF8J	T78088	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7YDAAQJF8J	T89358	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7YD5X2JF8J	T89366	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7YD4NMJF8J	T89363	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	DMQXT4K6JF8J	T77812	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	DMQXT2TVJF8J	T77813	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7YD5QJJF8J	T89364	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X2PGJJF8J	T78072	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	DMPXW1U0JF8J	T79285	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X309PJF8J	T78044	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X30EDJF8J	T78073	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7XKFBSJF8J	T75962	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X24A7JF8J	T78020	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X3BXBJF8J	T78036	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X305QJF8J	T78131	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X2PUSJF8J	T78002	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4DQ4JF8J	T78112	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X30E7JF8J	T78135	Obsolete	Tech Recycle	Local

Community Unit School District 300 Monthly
Fixed Asset Disposals
01/01/2026

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal	Funding Source
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X48TMJF8J	T78143	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7XK12KJF8J	T75963	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG8WX3Z7JF8J	T78010	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4D7HJF8J	T78150	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X2NT4JF8J	T78001	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X44KEJF8J	T78117	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4D6YJF8J	T78121	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X30F4JF8J	T78165	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X2ATVJF8J	T78027	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X303YJF8J	T78170	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4HP5JF8J	T78104	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X358VJF8J	T78087	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	GG7X4DX5JF8J	T78120	Obsolete	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMQJV1HEF183	T32535	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMPL35HKF182	T32899	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMQMP930F182	T33469	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMQJV0N5F183	T32983	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMQKDGUKF182	T28825	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	N/A	T55001	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	DMQKDGUKF182	T29517	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	4	N/A	T29766	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN61ZZFP84	T012519	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN7E6YFP84	T33246	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN72BCFP84	T33237	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN7GQNFP84	T33256	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN70MRFP84	T012518	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN7D00FP84	T012527	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN620GFP84	T33244	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN6383FP84	T33239	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	Mini	F9FN70JEFP84	T012523	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	DMQXTJU0JF8J	T77810	Broken	Tech Recycle	Local
12/22/2025	Tech Warehouse	Ipad	Apple	6	DMQXT3HDJF8J	T77808	Broken	Tech Recycle	Local

*Supporting documentation available in the Purchasing Department.

Nicole Kennedy

Nicole Kennedy, Purchasing Manager

1/5/26

Date

Community Unit School District 300
A/P Board Bill Listing for January 20, 2026
For invoices December 4th to January 7th

Fund		Amount
Educational	$	7,252,266.93
Health Insurance Fund		
Grant Fund	$	100,164.00
Operations & Maintenance	$	1,625,414.56
Debt Service	$	476.75
Transportation	$	2,233,768.45
Municipal Retirement Fund	$	6,988.44
Capital Projects	$	687,403.75
Impact Fees		
Tort Immunity Fund		
Total All Funds	$	11,906,482.88

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

Date: _____

Signed: _____ _____
President Secretary

AP Check Register

AP Run: 20260120 AP — Post Date: 2026-01-20 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	0514	Wire Transfer	AMALGAMATED BANK OF CHICAGO	476.75
01/20/2026	0515	Wire Transfer	COMCAST	7,500.00
01/20/2026	0516	Wire Transfer	CSG FORTE PAYMENTS INC	7,672.07
01/20/2026	0517	Wire Transfer	FIRST AMERICAN BANK	324,084.75
01/20/2026	0518	Wire Transfer	FLEETMATICS USA LLC	2,617.16
01/20/2026	0519	Wire Transfer	TEACHERS RETIREMENT SYSTEM	11,520.51
01/20/2026	0520	Wire Transfer	T-MOBILE USA INC	10,101.52
01/20/2026	9255	Check	1-800MD LLC	1,668.10
01/20/2026	9256	Check	4IMPRINT	726.23
01/20/2026	9257	Check	ABC SCHOOL OF COSMETOLOGY	35,500.00
01/20/2026	9258	Check	ABLENET INC	2,030.00
01/20/2026	9259	Check	ACT	78,960.00
01/20/2026	9260	Check	ADESTA LLC	820.31
01/20/2026	9261	Check	ADVENTIST GLENOAKS HOSPITAL	15,269.06
01/20/2026	9262	Check	ADVOCATE LUTHERAN GENERAL HOSP	111.85
01/20/2026	9263	Check	ADVOCATE SHERMAN HOSPITAL	12,607.00
01/20/2026	9264	Check	AFFILIATED SERVICE LLC	589.50
01/20/2026	9265	Check	AL WARREN OIL COMPANY INC	159,106.15
01/20/2026	9266	Check	ALARM DETECTION SYSTEMS INC	3,520.23
01/20/2026	9267	Check	ALEXANDER LEIGH CTR FOR AUTISM	41,114.58
01/20/2026	9268	Check	ALLEN, KEVIN S	139.74
01/20/2026	9269	Check	ALLENDALE ASSOCIATION	12,410.00
01/20/2026	9270	Check	ALTORFER INDUSTRIES	2,358.19
01/20/2026	9271	Check	AMELIO, BRIDGET A	72.66
01/20/2026	9272	Check	AMERICAN ASSOCIATION OF SCHOOL ADMINISTRATORS INC	5,705.00
01/20/2026	9273	Check	AMS STORE AND SHRED LLC	1,000.00
01/20/2026	9274	Check	ASSISTIVE TECHNOLOGY INDUSTRY	950.00
01/20/2026	9275	Check	ATI HOLDINGS LLC	21,420.00
01/20/2026	9276	Check	ATLAS COPCO COMPRESSORS LLC	2,787.60
01/20/2026	9277	Check	AWARDS INTERNATIONAL	38.10
01/20/2026	9278	Check	B AND H PHOTO-VIDEO	36.84
01/20/2026	9279	Check	BARNES AND NOBLE BOOKSELLERS	1,181.70
01/20/2026	9280	Check	BAYCOM INC	4,167.30

AP Check Register

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9281	Check	BELVIDERE CUSD #100	435.00
01/20/2026	9282	Check	BENNETT, MATTHEW R	100.97
01/20/2026	9283	Check	BERINGER, ROBERT J	231.00
01/20/2026	9284	Check	BITTNER'S SPRAY EQUIPMENT	862.29
01/20/2026	9285	Check	BORHART, JASON A	48.70
01/20/2026	9286	Check	BOTTS WELDING & TRUCK SVC INC	33.00
01/20/2026	9287	Check	BRAND ADVANTAGE GROUP	1,795.42
01/20/2026	9288	Check	BREAKOUT EDU	1,554.00
01/20/2026	9289	Check	BRIGHTMONT ACADEMY	14,521.37
01/20/2026	9290	Check	BROCKER, NANCY J	95.05
01/20/2026	9291	Check	BRYAN BELO	687.50
01/20/2026	9292	Check	BSN SPORTS LLC	5,599.34
01/20/2026	9293	Check	BUREAU OF EDUCATION RESEARCH	595.00
01/20/2026	9294	Check	BURLINGTON CENTRAL HIGH SCHOOL	800.00
01/20/2026	9295	Check	BUTCHER ON THE BLOCK	309.00
01/20/2026	9296	Check	C&L RENTAL SALES AND SERVICE	1,420.00
01/20/2026	9297	Check	CALEIGH GERTZ	440.00
01/20/2026	9298	Check	CAMELOT THERAPEUTIC SCHOOLS LL	76,002.27
01/20/2026	9299	Check	CANTEEN REFRESHMENTS	2,890.16
01/20/2026	9300	Check	CARRIER CORPORATION	30,531.00
01/20/2026	9301	Check	CARY GROVE HIGH SCHOOL	400.00
01/20/2026	9302	Check	CASSIDY TIRE	544.64
01/20/2026	9303	Check	CDI CORPORATION	496.44
01/20/2026	9304	Check	CDM PROMOTIONS, INC	411.23
01/20/2026	9305	Check	CENTER FOR COMPREHENSIVE SERVICES INC	22,711.02
01/20/2026	9306	Check	CENTER FOR PSYCHOLOGICAL SVCS	1,202.58
01/20/2026	9307	Check	CENTRAL TREE & LANDSCAPE MULCH	120.00
01/20/2026	9308	Check	CHICAGO KILN SERVICE	572.50
01/20/2026	9309	Check	CINTAS CORPORATION	14,427.44
01/20/2026	9310	Check	CITICARE SERVICES LLC	9,965.50
01/20/2026	9311	Check	CLARE WOODS ACADEMY	16,777.05
01/20/2026	9312	Check	CLASSROOM CONNECTION DAY SCHOO	13,052.40
01/20/2026	9313	Check	COLLEY ELEVATOR	3,745.00

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9314	Check	CONNECTION DAY SCHOOL	20,202.00
01/20/2026	9315	Check	CONSERV FS	700.00
01/20/2026	9316	Check	CONVERGINT TECHNOLOGIES LLC	476.47
01/20/2026	9317	Check	CORRECT DIGITAL DISPLAY INC	10,625.00
01/20/2026	9318	Check	CROWLEY, SHONDA MARIE	136.57
01/20/2026	9319	Check	CRYSTAL LAKE CENTRAL HIGH SCHO	750.00
01/20/2026	9320	Check	CURRY, CARRIE M	125.86
01/20/2026	9321	Check	D2G GROUP LLC	2,241.95
01/20/2026	9322	Check	DANIELLE DORSEN	1,500.00
01/20/2026	9323	Check	DEKALB HIGH SCHOOL	700.00
01/20/2026	9324	Check	DELTA DENTAL OF ILLINOIS	4,600.01
01/20/2026	9325	Check	DELTA DENTAL PLAN OF ILLINOIS	130,655.25
01/20/2026	9326	Check	DEMCO INC	2,040.79
01/20/2026	9327	Check	DUNDEE TOWNSHIP PARK DISTRICT	3,180.00
01/20/2026	9328	Check	EASTER SEALS METROPOLITAN CHIC	8,644.48
01/20/2026	9329	Check	EDS RENTAL AND SALES INC	2,673.70
01/20/2026	9330	Check	ENGINEERED AIR	248.35
01/20/2026	9331	Check	EQUIPMENT DEPOT OF ILLINOIS	1,091.60
01/20/2026	9332	Check	ERIK SCHEELE	100.00
01/20/2026	9333	Check	EZ FLEX SPORT MATS	12,639.65
01/20/2026	9334	Check	FAMILY SERVICE ASSOCIATION OF GREATER ELGIN AREA	17,955.81
01/20/2026	9335	Check	FEDERAL SUPPLY USA	2,300.53
01/20/2026	9336	Check	FERGUSON ENTERPRISES LLC	21,727.25
01/20/2026	9337	Check	FLINN SCIENTIFIC INC	1,791.22
01/20/2026	9338	Check	FOLLETT CONTENT SOLUTIONS LLC	7,383.19
01/20/2026	9339	Check	FOLLETT SOFTWARE LLC	2,000.00
01/20/2026	9340	Check	FOX TECH CENTER	13,054.20
01/20/2026	9341	Check	FOX VALLEY FIRE AND SAFETY CO	1,194.50
01/20/2026	9342	Check	FRANKLIN COVEY CO.	507,001.75
01/20/2026	9343	Check	FRED V. FOWLER COMPANY LLC	3,000.00
01/20/2026	9344	Check	FUN AND FUNCTION	240.84
01/20/2026	9345	Check	FUZZY FEET CHAIR GLIDES	10,200.00
01/20/2026	9346	Check	GALLAGHER BENEFIT SERVICES	7,500.00

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9347	Check	GENUINE PARTS COMPANY	1,454.90
01/20/2026	9348	Check	GERTZ, STEVEN L	325.50
01/20/2026	9349	Check	GLOBAL INDUSTRIAL EQUIPMENT	8,923.95
01/20/2026	9350	Check	GOLD MEDAL PRODUCTS	594.20
01/20/2026	9351	Check	GOOBER PRINTS LLC	1,267.00
01/20/2026	9352	Check	GOODEN, JENNIFER L	73.50
01/20/2026	9353	Check	GORDON FOOD SERVICE INC	2,546.68
01/20/2026	9354	Check	GRANDZIEL, VICTORIA L	19.74
01/20/2026	9355	Check	GRAYSLAKE NORTH HIGH SCHOOL	40.00
01/20/2026	9356	Check	GREEN, MATTHEW B	4.20
01/20/2026	9357	Check	GROSS, RICHARD A	88.06
01/20/2026	9358	Check	GUSTAVE A LARSON COMPANY	1,702.56
01/20/2026	9359	Check	GUTIERREZ, INEABELLE	58.66
01/20/2026	9360	Check	HAASE, TONYA M	79.10
01/20/2026	9361	Check	HAUSER, BRAYDON C	127.53
01/20/2026	9362	Check	HAWKINS, HEATHER M	33.60
01/20/2026	9363	Check	HENNING, MARISA C	12.43
01/20/2026	9364	Check	HEY AND ASSOCIATES INC	4,384.00
01/20/2026	9365	Check	HONONEGAH HIGH SCHOOL	300.00
01/20/2026	9366	Check	HOPE LEARNING ACADEMY	18,165.52
01/20/2026	9367	Check	HOUCHEN BINDERY LTD	259.00
01/20/2026	9368	Check	HOWARD, JEANNE L	44.66
01/20/2026	9369	Check	HUNTER ENGINEERING	128.26
01/20/2026	9370	Check	HUNTLEY FORD	2,011.24
01/20/2026	9371	Check	IAER ILLINOIS ASSOCIATION EDUC	815.00
01/20/2026	9372	Check	IJAS REGION 5	100.00
01/20/2026	9373	Check	IL SCHOOL VISUALLY IMPAIRED	1,772.00
01/20/2026	9374	Check	ILLINOIS ASCD	1,056.00
01/20/2026	9375	Check	ILLINOIS ASSOCIATION OF SCHOOL	2,019.00
01/20/2026	9376	Check	ILLINOIS EDUCATION ASSOCIATION	474.21
01/20/2026	9377	Check	ILLINOIS MUSIC EDUCATION ASSOC	1,215.00
01/20/2026	9378	Check	ILLINOIS STATE UNIVERSITY	822.00
01/20/2026	9379	Check	INDEPENDENT LIVING AIDS LLC	160.75

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9380	Check	INFINITY TRANSPORTATION MANAGEMENT LLC	4,102.30
01/20/2026	9381	Check	INGOLD, MEGAN M	285.60
01/20/2026	9382	Check	ISHA	320.00
01/20/2026	9383	Check	JAMF SOFTWARE LLC	33.00
01/20/2026	9384	Check	JOAN DORAN	400.00
01/20/2026	9385	Check	JOHNSBURG CCUSD 12	500.00
01/20/2026	9386	Check	JOHNSON CONTROLS FIRE PROTECTI	20,310.73
01/20/2026	9387	Check	JONAS, ARLEN B	475.00
01/20/2026	9388	Check	JUSTIN BASOVSKY	234.96
01/20/2026	9389	Check	JW CHICAGO LLC	500.00
01/20/2026	9390	Check	JW PEPPER	58.90
01/20/2026	9391	Check	KANE COUNTY REGIONAL OFFICE ED	380.00
01/20/2026	9392	Check	KAPLAN COMPANIES INC	1,247.58
01/20/2026	9393	Check	KIMBALL FARMS HOMEOWNERS ASSO	1,057.92
01/20/2026	9394	Check	KINASTHETICS INC	6,332.00
01/20/2026	9395	Check	KIND, EMILY M	56.00
01/20/2026	9396	Check	KINSEY AND KINSEY	15,220.80
01/20/2026	9397	Check	KNAPHEIDE EQUIPMENT CO	9,148.00
01/20/2026	9398	Check	KOLAKOWSKI, BARBARA MARY	88.90
01/20/2026	9399	Check	LAKE FOREST HIGH SCHOOL	375.00
01/20/2026	9400	Check	LAKES COMMUNITY HIGH SCHOOL	410.00
01/20/2026	9401	Check	LAKESHORE LEARNING MATERIALS	1,814.98
01/20/2026	9402	Check	LEARNWELL	21,684.32
01/20/2026	9403	Check	LED RITE LLC	38,126.70
01/20/2026	9404	Check	LERETTE-KAUFFMAN, HEIDI A	100.10
01/20/2026	9405	Check	LIBERTY LANES	1,023.00
01/20/2026	9406	Check	LINDSEY GERTZ	120.00
01/20/2026	9407	Check	LIPPERER, JESSICA L	17.78
01/20/2026	9408	Check	LITH SANITARY DISTRICT	648.00
01/20/2026	9409	Check	LOUIS, SHARON	19.60
01/20/2026	9410	Check	LOVE YOUR CLASSROOM LLC	17,251.78
01/20/2026	9411	Check	LUCY TOSBY	1,102.00
01/20/2026	9412	Check	M AND A PRECISION TRUCK REPAIR	45.00

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9413	Check	MAD SCIENCE OF NORTHERN IL	2,340.00
01/20/2026	9414	Check	MARCIA BRENNER ASSOCIATES LLC	12,000.00
01/20/2026	9415	Check	MARK CUSTOM RECORDING SERVICE	650.00
01/20/2026	9416	Check	MARTENSON TURF PRODUCTS INC	4,851.00
01/20/2026	9417	Check	MASCORRO, DOMINIQUE R	79.80
01/20/2026	9418	Check	MCHENRY COMMUNITY HIGH SCHOOL	225.00
01/20/2026	9419	Check	MCHENRY SPECIALTIES	832.00
01/20/2026	9420	Check	MEDCO COMPANY	6,542.76
01/20/2026	9421	Check	MID VALLEY GLASS AND SERVICE	1,096.70
01/20/2026	9422	Check	MIDAMERICA SOLUTIONS INC	8,980.00
01/20/2026	9423	Check	MIDWEST AIR FILTER	7,806.85
01/20/2026	9424	Check	MITCHELL, KATHLEEN M	13.02
01/20/2026	9425	Check	MUSIC AND ARTS CENTER	510.00
01/20/2026	9426	Check	NAPA HAMPSHIRE	914.95
01/20/2026	9427	Check	NATIONAL ART EDUCATION ASSOCIA	3,575.00
01/20/2026	9428	Check	NAVARRO, MARIA S	70.28
01/20/2026	9429	Check	NEUCO INC	1,152.09
01/20/2026	9430	Check	NEW LEADER ACADEMY	11,672.85
01/20/2026	9431	Check	NEW TRIER TOWNSHIP HS	250.00
01/20/2026	9432	Check	NICOR GAS	1,863.23
01/20/2026	9433	Check	NIEVES, MARIA L	73.50
01/20/2026	9434	Check	NINGENIUS STUDIOS LLC	119.99
01/20/2026	9435	Check	NORTH AMERICAN CORPORATION	25,228.54
01/20/2026	9436	Check	NORTHERN KANE COUNTY CHAMBER	195.00
01/20/2026	9437	Check	NORTHWESTERN ILLINOIS ASSOCIAT	257,737.50
01/20/2026	9438	Check	NOW ARENA	32,284.00
01/20/2026	9439	Check	NUTOYS LEISURE PRODUCTS	4,709.00
01/20/2026	9440	Check	OAK FIRE & SECURITY SYSTEMS	330.00
01/20/2026	9441	Check	OCONOMOWOC DEVELOPMENTAL TRAIN	5,982.90
01/20/2026	9442	Check	OLVERA, MANDY M	42.00
01/20/2026	9443	Check	ON TARGET SALES	13,167.50
01/20/2026	9444	Check	ORIENTAL TRADING CO.	285.34
01/20/2026	9445	Check	OTHER WORLD COMPUTING	1,227.66

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9446	Check	OZINGA READY MIX CONCRETE, INC	1,181.25
01/20/2026	9447	Check	PACE SYSTEMS INC	3,105.46
01/20/2026	9448	Check	PADDOCK PUBLICATIONS	480.70
01/20/2026	9449	Check	PALERMO, LUILIA E	20.51
01/20/2026	9450	Check	PARAGON PARADIGM PARADOX INC	1,924.88
01/20/2026	9451	Check	PARKLAND PREPARATORY ACADEMY SOUTH INC	5,481.60
01/20/2026	9452	Check	PAULSEN APPLIANCE INC	969.10
01/20/2026	9453	Check	PAULY'S CUSTOM APPAREL COMPANY	2,445.76
01/20/2026	9454	Check	PEERLESS NETWORK	14,572.04
01/20/2026	9455	Check	PEORIA HIGH SCHOOL	275.00
01/20/2026	9456	Check	PERSPECTIVES LTD	18,993.09
01/20/2026	9457	Check	PETERSEN FUELS INC.	368.62
01/20/2026	9458	Check	PLEASANT, ALEXIS A	790.28
01/20/2026	9459	Check	PUSHCOIN	8,353.53
01/20/2026	9460	Check	QUINLAN AND FABISH MUSIC CO	3,851.95
01/20/2026	9461	Check	RALPH HELM INC	5,799.90
01/20/2026	9462	Check	RANDALL OAKS	6,769.79
01/20/2026	9463	Check	RAY WINESBURG	108.00
01/20/2026	9464	Check	RAYNER AND RINN-SCOTT INC	3,700.55
01/20/2026	9465	Check	REALLY GOOD STUFF INC	99.97
01/20/2026	9466	Check	RED WING BUSINESS ADVANTAGE AC	292.48
01/20/2026	9467	Check	RENAISSANCE LEARNING	1,350.00
01/20/2026	9468	Check	REPROGRAPHICS	2,493.00
01/20/2026	9469	Check	RICOH USA INC	1,232.56
01/20/2026	9470	Check	RILCO INC	4,985.40
01/20/2026	9471	Check	RIVERA, LUIS R	83.44
01/20/2026	9472	Check	RIVERSIDE ASSESSMENTS LLC	918.09
01/20/2026	9473	Check	ROBOTLAB INC	511.30
01/20/2026	9474	Check	ROCCO Z MUSIC, LLC	5,948.00
01/20/2026	9475	Check	ROCKFORD EAST HIGH SCHOOL	275.00
01/20/2026	9476	Check	ROHDE, SONYA M	637.00
01/20/2026	9477	Check	ROPER, CARTER	375.00
01/20/2026	9478	Check	ROSECRANCE INC	33,034.00

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9479	Check	RUIZ, PATRICIA L	338.52
01/20/2026	9480	Check	RUSSELL, SONJA	25.90
01/20/2026	9481	Check	SAGE PUBLISHING	329.00
01/20/2026	9482	Check	SARGENTS EQUIPMENT AND REPAIR	10,110.46
01/20/2026	9483	Check	SARNI, JILL M	41.86
01/20/2026	9484	Check	SCHAUMBURG COMMUNITY CONSOLIDATED SCHOOL DISTRICT 54	478.50
01/20/2026	9485	Check	SCHAUMBURG HIGH SCHOOL	350.00
01/20/2026	9486	Check	SCHNEIDER ELECTRIC IT USA INC	2,106.00
01/20/2026	9487	Check	SCHOOL HEALTH CORPORATION	1,200.16
01/20/2026	9488	Check	SCHOOLBELLS LTD	357.00
01/20/2026	9489	Check	SEBEK, AMANDA M	104.65
01/20/2026	9490	Check	SECURITY 20/20 INC	822.20
01/20/2026	9491	Check	SEDGWICK CLAIMS MANAGEMENT SEV	750.00
01/20/2026	9492	Check	SEVEN HILLS NEW HAMPSHIRE INC	38,813.18
01/20/2026	9493	Check	SHERWIN WILLIAMS	606.75
01/20/2026	9494	Check	SIFUENTES, VINCE G, JR	207.48
01/20/2026	9495	Check	SITEONE LANDSCAPE SUPPLY LLC	64.00
01/20/2026	9496	Check	SLAVICH, LAURA D	15.40
01/20/2026	9497	Check	SMITHEREEN COMPANY	1,030.00
01/20/2026	9498	Check	SOUTHEAST SEATTLE EDUCATION CO	2,500.00
01/20/2026	9499	Check	SOUTHWEST STRINGS	36.05
01/20/2026	9500	Check	SPECIAL EDUCATION SERVICES	55,506.70
01/20/2026	9501	Check	SPECIAL EDUCATION SERVICES	11,196.00
01/20/2026	9502	Check	SPECIAL EDUCATION SYSTEMS	12,892.34
01/20/2026	9503	Check	SPECIAL EDUCATION SYSTEMS	7,155.30
01/20/2026	9504	Check	SPECIALIZED EDUCATION OF ILLINOIS INC	4,955.36
01/20/2026	9505	Check	SPIRO, NICHOLAS M	127.12
01/20/2026	9506	Check	STA-KLEEN INC	70.00
01/20/2026	9507	Check	STALKER SPORTS FLOORING	147,464.00
01/20/2026	9508	Check	STAPLES	1,791.12
01/20/2026	9509	Check	STAR AUTISM HOLDINGS LLC	6,380.70
01/20/2026	9510	Check	STATE INDUSTRIAL PRODUCTS	10,599.52
01/20/2026	9511	Check	STEGGE, KIMBERLY D	69.02

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9512	Check	STENSTROM PETROLEUM SERVICES G	2,233.67
01/20/2026	9513	Check	STEPPING STONES GROUP	38,421.50
01/20/2026	9514	Check	STREAMWOOD BEHAVIORAL HEALTH	8,757.76
01/20/2026	9515	Check	SUPERIOR CHEER	191.75
01/20/2026	9516	Check	T S LIVINGSTON INC	975.00
01/20/2026	9517	Check	TEAM FITZ GRAPHICS LLC	68.00
01/20/2026	9518	Check	THE CENTER	585.00
01/20/2026	9519	Check	THE ILLINOIS TOLLWAY	5,966.86
01/20/2026	9520	Check	THE INSTRUMENT BARN	859.09
01/20/2026	9521	Check	THE RESPONSIVE MAILROOM INC	158.28
01/20/2026	9522	Check	TIBBOTT, GRACE G	114.80
01/20/2026	9523	Check	TLK MARKETING & SPORTS	2,346.50
01/20/2026	9524	Check	TOMS PRODUCTIONS LLC	1,157.50
01/20/2026	9525	Check	TOWN AND COUNTRY GARDENS INC	70.99
01/20/2026	9526	Check	TOWNSHIP HIGH SCHOOL DIST 214	1,303.55
01/20/2026	9527	Check	TRANE COMPANY	15,448.92
01/20/2026	9528	Check	TROPHIES BY GEORGE	2,430.25
01/20/2026	9529	Check	TW PROMOTIONS INC	21,198.00
01/20/2026	9530	Check	TYSKI, PATRICK N	133.00
01/20/2026	9531	Check	UKG KRONOS SYSTEMS LLC	2,101.08
01/20/2026	9532	Check	ULINE SHIPPING SUPPLY	4,412.91
01/20/2026	9533	Check	UNITED DOOR AND DOCK LLC	572.00
01/20/2026	9534	Check	VALDES LLC	1,177.50
01/20/2026	9535	Check	VALLEY ATHLETICS	298.93
01/20/2026	9536	Check	VARITRONICS LLC	98.48
01/20/2026	9537	Check	VCP INC	490.00
01/20/2026	9538	Check	VILLAGE OF CARPENTERSVILLE	20,488.51
01/20/2026	9539	Check	VILLAGE OF LAKE IN THE HILLS	345.39
01/20/2026	9540	Check	VILLAGE OF WEST DUNDEE	56,004.34
01/20/2026	9541	Check	VISION SERVICE PLAN	21,953.01
01/20/2026	9542	Check	WAKOH WEAR	1,066.00
01/20/2026	9543	Check	WAREHOUSE DIRECT INC	15,689.22
01/20/2026	9544	Check	WASHINGTON, RACQUEL W	108.50

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Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9545	Check	WEISSMAN THEATRICAL SUPPLIES INC	1,974.15
01/20/2026	9546	Check	WENGER CORP	3,180.10
01/20/2026	9547	Check	WEST A THOMSON REUTERS BUSINES	1,303.85
01/20/2026	9548	Check	WEST SIDE ELECTRIC SUPPLY INC.	6,192.89
01/20/2026	9549	Check	WOOD, KATIE L	66.92
01/20/2026	9550	Check	WOODSTOCK CUSD 200	25,120.23
01/20/2026	9551	Check	WOODSTOCK HIGH SCHOOL	300.00
01/20/2026	9552	Check	ZACHARY LEAHY	400.00
01/20/2026	9553	Check	ZAKER VIDEO PRODUCTIONS INC	350.00
01/20/2026	9554	Check	ZYER, JILL E	127.61
01/20/2026	9000001181	ACH	AHW LLC	825.10
01/20/2026	9000001182	ACH	AIRGAS USA, LLC	483.00
01/20/2026	9000001183	ACH	ALLIED BENEFIT SYSTEMS, LLC	228.10
01/20/2026	9000001184	ACH	AMAZON CAPITAL SERVICES INC	10,885.57
01/20/2026	9000001185	ACH	AMERICAN TAXI DISPATCH INC	36,883.00
01/20/2026	9000001186	ACH	ANDERSON LOCK COMPANY LTD	23,553.62
01/20/2026	9000001187	ACH	APEX3 SYSTEMS LLC	26,417.70
01/20/2026	9000001188	ACH	APPLE COMPUTER INC	5,000.00
01/20/2026	9000001189	ACH	AUGUST, JAMES C, II	56.91
01/20/2026	9000001190	ACH	AXESS TRANSPORTATION	75,542.00
01/20/2026	9000001191	ACH	B&B NETWORKS INC	20,038.50
01/20/2026	9000001192	ACH	BLICK ART MATERIALS LLC	9,457.43
01/20/2026	9000001193	ACH	BLUE CROSS	3,471,990.41
01/20/2026	9000001194	ACH	BRUCKER CO	1,360.00
01/20/2026	9000001195	ACH	CASSANDRA STRINGS	2,469.07
01/20/2026	9000001196	ACH	CDW-G	182,282.12
01/20/2026	9000001197	ACH	CONSTELLATION NEW ENERGY	360,608.43
01/20/2026	9000001198	ACH	COVE SCHOOL	19,916.56
01/20/2026	9000001199	ACH	CREATIVE PROMOTIONAL APPAREL	2,816.99
01/20/2026	9000001200	ACH	DECKER INC	616.18
01/20/2026	9000001201	ACH	DEWBERRY ARCHITECTS INC	37,357.90
01/20/2026	9000001202	ACH	DURHAM SCHOOL SERVICES	1,840,287.07
01/20/2026	9000001203	ACH	EDUSTAFF LLC	332,946.00

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9000001204	ACH	ENTERPRISE FM TRUST	29,400.31
01/20/2026	9000001205	ACH	EXELON CORPORATION	53,499.32
01/20/2026	9000001206	ACH	FASTSIGNS OF CARPENTERSVILLE	150.10
01/20/2026	9000001207	ACH	FELICITY SCHOOLS	10,793.72
01/20/2026	9000001208	ACH	FERGUSON ENTERPRISES INC	3,333.32
01/20/2026	9000001209	ACH	FLOLO CORPORATION	9,128.53
01/20/2026	9000001210	ACH	FRANCZEK PC	1,149.00
01/20/2026	9000001211	ACH	FREEMAN, PATRICIA L	85.40
01/20/2026	9000001212	ACH	GRAINGER	21,432.30
01/20/2026	9000001213	ACH	GROOT INC	17,113.74
01/20/2026	9000001214	ACH	HEARTSPRING INC	26,723.01
01/20/2026	9000001215	ACH	INTERSTATE ROOF SYSTEMS CONSUL	62,000.00
01/20/2026	9000001216	ACH	JDK SERVICES	191,046.00
01/20/2026	9000001217	ACH	KENNEDY, NICOLE M	68.10
01/20/2026	9000001218	ACH	KIMLEY-HORN AND ASSOCIATES INC	397.50
01/20/2026	9000001219	ACH	KLEIN THORPE & JENKINS LTD	13,667.50
01/20/2026	9000001220	ACH	KRAUSE, GARY A	14.14
01/20/2026	9000001221	ACH	LAMP INC	523,543.00
01/20/2026	9000001222	ACH	LEGAT ARCHITECTS INC	145,292.75
01/20/2026	9000001223	ACH	LINDE GAS & EQUIPMENT INC	971.61
01/20/2026	9000001224	ACH	LUMEN ACADEMY	54,945.64
01/20/2026	9000001225	ACH	MANPOWER	10,263.01
01/20/2026	9000001226	ACH	MARKLUND	17,458.20
01/20/2026	9000001227	ACH	MILLER COOPER AND CO LTD	12,500.00
01/20/2026	9000001228	ACH	MURNANE PAPER COMPANY	14,572.00
01/20/2026	9000001229	ACH	ORGANIC LIFE LLC	710,823.00
01/20/2026	9000001230	ACH	PARKLAND PREPARATORY ACADEMY	75,556.38
01/20/2026	9000001231	ACH	PAXTON PATTERSON	3,974.00
01/20/2026	9000001232	ACH	REINDERS INC	15,875.74
01/20/2026	9000001233	ACH	RON JONES ELECTRIC INC	965.18
01/20/2026	9000001234	ACH	SANCHEZ, ADRIAN	182.07
01/20/2026	9000001235	ACH	SCHOOL SPECIALTY, LLC	33,721.58
01/20/2026	9000001236	ACH	SOLUTION TREE	11,360.00

AP Check Register

Check Date	Check Number	Payment Type	Name	Check Amount
01/20/2026	9000001237	ACH	SPEECH KIDZ LLC	31,365.00
01/20/2026	9000001238	ACH	SUNRISE SOUTHWEST LLC	2,743.40
01/20/2026	9000001239	ACH	THE WINSTON KNOLLS SCHOOL	36,588.55
01/20/2026	9000001240	ACH	VIVACITY TECH PBC	1,126.00
01/20/2026	9000001241	ACH	VOYA FINANCIAL	21,353.80
01/20/2026	9000001242	ACH	VWR FUNDING INC	880.68
			Total:	**11,735,946.22**

20260120 AP Summary

Type	Count	Amount
Regular Checks:	300	2,743,888.22
ACH Checks:	62	8,628,085.24
Wire Transfers:	7	363,972.76
Epayables:	0	0.00
Total:	**369**	**11,735,946.22**

Fund	Total
10 - EDUCATION FUND	7,149,617.82
14 - GRANT FUND	100,164.00
20 - OPERATIONS & MAINTENANCE FUND	1,586,794.92
30 - BOND & INTEREST FUND	476.75
40 - TRANSPORTATION FUND	2,211,488.98
60 - SITE & CONSTRUCTION FUND	687,403.75
	11,735,946.22

AP Check Register

AP Run: 20251217 AP OFFCYCLE — Post Date: 2025-12-17 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2025	0482	Wire Transfer	COMCAST	7,500.00
12/17/2025	9215	Check	ADVOCATE SHERMAN HOSPITAL	7,494.00
12/17/2025	9216	Check	CENTURY PRINT AND GRAPHICS	144.65
12/17/2025	9217	Check	HINCKLEY SPRINGS	4,698.63
12/17/2025	9218	Check	NORTHWEST SUBURBAN SPECIAL	135.01
12/17/2025	9219	Check	RALPH HELM INC	851.98
12/17/2025	9220	Check	SCHOOLBELLS LTD	705.00
12/17/2025	9221	Check	SMITHEREEN COMPANY	105.00
12/17/2025	9222	Check	SPECIAL EDUCATION SYSTEMS	7,155.30
12/17/2025	9223	Check	SPECIAL EDUCATION SYSTEMS	14,284.16
12/17/2025	9224	Check	SUMMIT SCHOOL INC	11,594.34
12/17/2025	9225	Check	VILLAGE OF SLEEPY HOLLOW	464.30
12/17/2025	9000001174	ACH	GRANITE TELECOMMUNICATIONS LLC	7,688.91
			Total:	**62,821.28**

20251217 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	11	47,632.37
ACH Checks:	1	7,688.91
Wire Transfers:	1	7,500.00
Epayables:	0	0.00
Total:	**13**	**62,821.28**

Fund	Total
10 - EDUCATION FUND	39,120.53
20 - OPERATIONS & MAINTENANCE FUND	1,421.28
40 - TRANSPORTATION FUND	22,279.47
	62,821.28

AP Check Register

AP Run: 20251226 AP OFFCYCLE — Post Date: 2025-12-26 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
12/26/2025	9000001175	ACH	CHERRY, CHRISTOPHER C	3,228.28
			Total:	**3,228.28**

AP ACH - CHERRY 12/26/2025

CONF# 55793164

SENT 12/19/2025

20251226 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	0	0.00
ACH Checks:	1	3,228.28
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**3,228.28**

AP Check Register

Fund	Total
10 - EDUCATION FUND	3,228.28
	3,228.28

AP Check Register

AP Run: 20260106 AP OFFCYCLE — Post Date: 2026-01-06 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/06/2026	9000001177	ACH	FOREST PRINTING COMPANY	16,426.92
			Total:	**16,426.92**

20260106 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	0	0.00
ACH Checks:	1	16,426.92
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**16,426.92**

AP Check Register

Fund	Total
10 - EDUCATION FUND	16,426.92
	16,426.92

AP Check Register

AP Run: 20260107 AP OFFCYCLE — Post Date: 2026-01-06 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/06/2026	9236	Check	RICOH USA INC	383.13
01/06/2026	9237	Check	VILLAGE OF ALGONQUIN	9,363.44
01/06/2026	9238	Check	VILLAGE OF CARPENTERSVILLE	100.00
01/06/2026	9000001178	ACH	J AND M BUILDING MAINTENANCE	5,058.90
			Total:	**14,905.47**

20260107 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	3	9,846.57
ACH Checks:	1	5,058.90
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**4**	**14,905.47**

AP Check Register

Fund	Total
10 - EDUCATION FUND	383.13
20 - OPERATIONS & MAINTENANCE FUND	14,522.34
	14,905.47

AP Check Register

AP Run: 20260109 AP OFFCYCLE — Post Date: 2026-01-09 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/09/2026	0498	Wire Transfer	QUADIENT LEASING USA, INC	8,325.01
01/09/2026	9000001179	ACH	CHERRY, CHRISTOPHER C	3,228.28
			Total:	**11,553.29**

20260109 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	0	0.00
ACH Checks:	1	3,228.28
Wire Transfers:	1	8,325.01
Epayables:	0	0.00
Total:	**2**	**11,553.29**

Fund	Total
10 - EDUCATION FUND	11,553.29
	11,553.29

AP Check Register

AP Run: 20260114 AP OFFCYCLE — Post Date: 2026-01-14 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/14/2026	9252	Check	CRAIG R ELLIOTT	140.00
01/14/2026	9253	Check	JOHNSBURG HIGH SCHOOL	350.00
01/14/2026	9254	Check	UNITED STATES POSTAL SERVICE	14,250.00
			Total:	**14,740.00**

20260114 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	3	14,740.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**3**	**14,740.00**

Fund	Total
10 - EDUCATION FUND	14,740.00
	14,740.00

AP Check Register

AP Run: 20260115 AP OFFCYCLE — Post Date: 2026-01-15 — AP Run Type: R **COMMUNITY UNIT SCHOOL DIST 300**

Check Date	Check Number	Payment Type	Name	Check Amount
01/15/2026	0521	Wire Transfer	ILLINOIS MUNICIPAL RET FUND	6,988.44
01/15/2026	9559	Check	FRANKLIN COVEY CO.	13,560.00
01/15/2026	9560	Check	HINCKLEY SPRINGS	3,636.96
01/15/2026	9561	Check	JOHNSON CONTROLS FIRE PROTECTI	22,676.02
			Total:	**46,861.42**

20260115 AP OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	3	39,872.98
ACH Checks:	0	0.00
Wire Transfers:	1	6,988.44
Epayables:	0	0.00
Total:	**4**	**46,861.42**

AP Check Register

Fund	Total
10 - EDUCATION FUND	17,196.96
20 - OPERATIONS & MAINTENANCE FUND	22,676.02
50 - MUNICIPAL RETIREMENT FUND	6,988.44
	46,861.42

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD OF EDUCATION MEMO

DATE: **January 13, 2026**

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jeffrey Ehardt,
Executive Director of Finance

Presented at the following Board Meetings	Date
Board Operations Committee	1/13/2026
BOE 1st Reading	1/20/2026
BOE 2nd Reading	1/20/2026

SUBJECT: **Donation Report - January 2026**

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

Donations Received January 2026

- The RELICS of St. Hugh of Lincoln Episcopal Church has donated the following items to the District's Community Closet:
  - Check - $500.00
- Red Wing Shoe Store of Crystal Lake has donated the following items to the District's Community Closet:
  - Boots - estimated value of $5,750.00
- Community Member has donated the following items to Oak Ridge School:
  - Check - $500.00

Recommendation
The administration recommends approving the donations as presented.

Fiscal Impact
None

Your board package includes the November 2025 Unaudited Treasurer and Financial Report. Report highlights are as follows:

Treasurer Report
As of November 30, 2025, the District had $250,397,768.36 of cash on hand. The unaudited Fund Balance by fund was:

Operating Fund	$169,213,313.67
Debt Service Fund	$ 24,913,151.94
Capital Projects Fund	$ 50,913,663.88
Unaudited Fund Balance	**$245,040,129.49**
Total Cash Balance	**$250,397,768.36**

Financial Report Analysis-All Funds
Expenditures- If the District were to spend their dollars evenly each month, costs through November should be 42% of total spending. Listed below is a summary of cash expenditures as a percentage of total spending by fund.

Fund	% of Budget	Comment
Education	37.12%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2025.
Operations & Maintenance	39.32%	This fund is on trend.
Debt Service	13.37%	The bond & interest fund is used to pay our debt payments made in December and June.
Transportation	35.59%	This fund is on trend.
IMRF/Social Security	37.58%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2025.
Capital Projects	0.31%	This fund is used to pay for our capital projects.
Tort	68.44%	The tort fund is used to pay our insurance premiums. These premiums are paid in July. The remaining budget will be used towards implementing a risk management plan.

Revenues- The district has received 44.08% of its budgeted revenue compared to 44.12% prior YTD.

Financial Reporting Analysis- Operating Funds
Operating Fund Revenue Summary by Source- 44.02% compared to 45.32% prior YTD.
- Local Revenues are on-trend at 46.51%;
- State Revenues are on-trend at 34.36%;
- Federal Revenues are on-trend at 64.64% and are in line with federal grant expenditures.

Operating Fund Expenditure Summary by Object- 37.52% compared to 33.73% prior YTD.
- Salaries are at 35.11%;
- Benefits are at 36.33%;
- Purchase Services are at 48.47%;
- Supplies/Materials are at 30.22%;
- Capital Outlay is at 25.49%;
- Other/Tuition are at 22.50%;
- Non-capitalized equipment is at 63.84%.

Monthly Notes:
- Short-term interest rates have decreased slightly from 4.037% in October to 3.903% in November. Total interest for the year is $3,011,262.37 or 43.9% of the budget.
- The Cash Balance of the Bond & Interest Fund reflects a $3,574,882.92 increase in balance due to a June 2025 debt service payment that was posted in July of this fiscal year.
- Financials are presented on an unaudited cash basis and do not represent the District's final financial statements

COMMUNITY UNIT SCHOOL DISTRICT NO 300
UNAUDITED FINANCIAL REPORT NO. 4
October 31, 2025
December 16, 2025

	ED FUND	O&M FUND	DEBT SVC FUND	TRANS FUND	IMRF FUND	CAPITAL PROJ FUND	WORKING CASH FUND	TORT FUND	TOTAL	
Unaudited FUND BALANCE October 31, 2025	$ 108,565,125	$ 14,356,759	$ 24,577,351	$ 13,045,234	$ 6,129,881	$ 51,058,479	$ 45,623,559	$ 303,567	$ 263,659,954	
RECEIPTS	$ 12,962,964	$ 578,999	$ 336,278	$ 183,426	$ 72,944	$ 125,499	$ 65,699	$ 30,520	$ 14,356,330	
DISBURSEMENTS	$ (27,361,919)	$ (2,056,664)	$ (477)	$ (2,666,572)	$ (620,209)	$ (270,314)	$ -	$ -	$ (32,976,155)	
Unaudited FUND BALANCE November 30, 2025	$ 94,166,169.81	$ 12,879,093.82	$ 24,913,151.94	$ 10,562,088.08	$ 5,582,617.01	$ 50,913,663.88	$ 45,689,257.99	$ 334,086.96	$ 245,040,129.49	*
INTERFUND TRANSFERS/LOANS*									$ -	
CASH BALANCE November 30, 2025									$ 250,397,768.36	
INVESTMENT INCOME YEAR TO DATE	$ 1,219,188	$ 302,935	$ 294,408	$ 201,122	$ 70,379	$ 538,343	$ 367,017	$ 17,870	$ 3,011,262.37	

***The Fund Balance is lower than the Cash Balance due to uncashed/outstanding checks and obligations**

TREASURER'S REPORT FOR THE MONTH OF November 2025

INVESTMENTS AT COST:		$250,397,768.36
(See attached schedule for investment detail)		
MONTHLY PAYROLL:		
Educational Fund	$ 14,717,540.36	
O&M Fund	$ 734,345.05	
Transportation Fund	$ 76,575.57	$ 15,528,460.98
PAYROLL RELATED EXPENDITURES:		
(Not reflected in A/P Bill Listing)		
Educational and Transportation Funds;		
Teachers, Retirement System	$ 1,310,236.24	
Total Teachers, Retirement System		$ 1,310,236.24
Illinois Municipal Retirement Fund		
IMRF	$ 212,961.14	
FICA	$ 196,695.19	
Medicare	$ 210,552.27	
Total IMRF/FICA/Medicare Fund		$ 620,208.60
Total Payroll and Related Expenditures		$ 17,458,905.82

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 4
October 31, 2025
By Fund, By Object

All Funds	FY26 Budget	FY26 Nov Actual	FY26 YTD Actual	% of FY26 YTD Budget
Local	282,438,964	3,792,354	131,724,471	46.64%
State	105,246,319	8,046,215	35,479,728	33.71%
Federal	17,848,347	2,517,761	11,537,495	64.64%
Other Source	-	-	-	
Total Revenues	405,533,630	14,356,330	178,741,694	44.08%
Salaries	188,618,799	15,528,461	66,233,004	35.11%
Benefits	63,481,237	5,006,682	23,062,135	36.33%
Purchased Services	70,152,950	9,348,703	33,979,814	48.44%
Supplies/Materials	16,475,986	881,899	4,978,873	30.22%
Capital Outlay	32,366,010	333,079	795,487	2.46%
Other	41,686,194	1,721,572	6,851,660	16.44%
Non-Capitalized Equipment	4,698,624	155,758	2,999,738	63.84%
Total Expenditures	417,479,800	32,976,155	138,900,712	33.27%
Revenues Over Disbursements	(11,946,170)	(18,619,825)	39,840,982	
Other Financing Sources/Uses	(10,400,000)	-	-	
Fund Balance Transfer	10,400,000	-	-	
Net Change to Fund Balance	(11,946,170)	(18,619,825)	39,840,982	

Operating Funds	FY26 Budget	FY26 Nov Actual	FY26 YTD Actual	% of FY26 YTD Budget
Local	252,319,569	3,330,577	117,357,804	46.51%
State	103,246,319	8,046,215	35,479,728	34.36%
Federal	17,848,347	2,517,761	11,537,495	64.64%
Other Sources	-	-	-	
Total Revenues	373,414,235	13,894,552	164,375,027	44.02%
Salaries	188,618,799	15,528,461	66,233,004	35.11%
Benefits	63,481,237	5,006,682	23,062,135	36.33%
Purchased Services	70,092,950	9,348,227	33,976,653	48.47%
Supplies/Materials	16,475,986	881,899	4,978,873	30.22%
Capital Outlay	2,766,010	62,765	704,990	25.49%
Other/Tuition	14,009,655	1,721,572	3,152,459	22.50%
Non-Capitalized Equipment	4,698,624	155,758	2,999,738	63.84%
Total Expenditures	360,143,261	32,705,364	135,107,853	37.52%
Revenues Over Disbursements	13,270,974	(18,810,811)	29,267,174	
Other Financing Sources/Uses	(10,400,000)	-	-	
Fund Balance Transfer	-	-	-	
Net Change to Fund Balance	2,870,974	(18,810,811)	29,267,174	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 4
October 31, 2025
By Fund, By Object

Fund 1-Educational	FY26 Budget	FY26 Nov Actual	FY26 YTD Actual	% of FY26 YTD Budget
Local	185,617,783	2,398,988	83,764,027	45.13%
State	90,317,415	8,046,215	32,869,555	36.39%
Federal	17,848,347	2,517,761	11,537,495	64.64%
Other Sources	-	-	-	
Total Revenues	293,783,545	12,962,964	128,171,077	43.63%
Salaries	178,849,641	14,717,540	61,899,185	34.61%
Benefits	53,676,957	4,224,900	19,360,202	36.07%
Purchased Services	38,509,335	6,291,547	20,575,821	53.43%
Supplies/Materials	8,729,622	232,481	1,750,170	20.05%
Capital Outlay	175,933	61,438	606,515	344.74%
Other/Tuition	12,608,655	1,721,572	3,149,459	24.98%
Non-Capitalized Equipment	4,323,236	112,441	2,849,457	65.91%
Total Expenditures	296,873,379	27,361,919	110,190,809	37.12%
Revenues Over Disbursements	48,558	(14,398,955)	17,980,268	
Other Financing Sources/Uses	-	-	-	
Fund Balance Transfer	-	-	-	
Net Change to Fund Balance	48,558	(14,398,955)	17,980,268	
Fund 2-Operations & Maintenance				
Local	40,910,705	578,999	20,896,177	51.08%
State	-	-	-	
Other Sources	-	-	-	
Total Revenues	40,910,705	578,999	20,896,177	51.08%
Salaries	9,509,755	734,345	4,046,346	42.55%
Benefits	1,951,760	156,725	750,856	38.47%
Purchased Services	6,478,505	549,438	3,021,903	46.65%
Supplies/Materials	6,338,424	571,511	2,834,546	44.72%
Capital Outlay	1,682,576	1,327	97,310	5.78%
Other	1,401,000	-	3,000	0.21%
Non-Capitalized Equipment	371,677	43,317	150,281	40.43%
Total Expenditures	27,733,697	2,056,664	10,904,244	39.32%
Revenues Over Disbursements	13,177,008	(1,477,665)	9,991,933	
Other Financing Sources/Uses	(10,400,000)	-	-	
Net Change to Fund Balance	2,777,008	(1,477,665)	9,991,933	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 4
October 31, 2025
By Fund, By Object

Fund 3-Debt Service	FY26 Budget	FY26 Nov Actual	FY26 YTD Actual	% of FY26 YTD Budget
Local	25,837,061	336,278	12,322,073	47.69%
Other Sources	-	-	-	0.00%
Total Revenues	25,837,061	336,278	12,322,073	47.69%
Purchased Services	10,000	477	3,161	31.61%
Other	27,676,539	-	3,699,201	13.37%
Total Expenditures	27,686,539	477	3,702,361	13.37%
Revenues Over Disbursements	(1,849,478)	335,801	8,619,711	
Other Financing Sources/Uses	2,500,000	-	-	
Net Change to Fund Balance	650,522	335,801	8,619,711	
Fund 4-Transportation				
Local	14,409,943	183,426	7,063,575	49.02%
State	12,928,904	-	2,610,173	20.19%
Other Sources	-	-	-	
Total Revenues	25,662,476	183,426	9,673,748	37.70%
Salaries	259,403	76,576	287,473	110.82%
Benefits	56,063	4,848	20,981	37.42%
Purchased Services	21,423,337	2,507,241	7,859,005	36.68%
Supplies/Materials	1,407,940	77,907	394,156	28.00%
Capital Outlay	907,501	-	1,165	0.13%
Other	-	-	-	0.00%
Non-Capitalized Equipment	3,711	-	-	0.00%
Total Expenditures	24,057,955	2,666,572	8,562,779	35.59%
Revenues Over Disbursements	1,604,521	(2,483,146)	1,110,969	
Other Financing Sources/Uses	-	-	-	
Net Change to Fund Balance	1,604,521	(2,483,146)	1,110,969	
Fund 5-IMRF/Social Security				
Local	6,168,754	72,944	3,592,290	58.23%
Total Revenues	6,168,754	72,944	3,592,290	58.23%
Benefits	7,796,457	620,209	2,930,097	37.58%
Total Expenditures	7,796,457	620,209	2,930,097	37.58%
Revenues Over Disbursements	(1,627,703)	(547,264)	662,194	
Other Financing Sources/Uses	-	-	-	
Net Change to Fund Balance	(1,627,703)	(547,264)	662,194	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 4
October 31, 2025
By Fund, By Object

Fund 6-Capital Projects	FY26 Budget	FY26 Nov Actual	FY26 YTD Actual	% of FY26 YTD Budget
Local	4,282,334	125,499	2,044,594	47.74%
State	2,000,000	-	-	0.00%
Federal	-	-	-	0.00%
Total Revenues	6,282,334	125,499	2,044,594	32.55%
Salaries	-	-	-	
Benefits	-	-	-	
Purchased Services	50,000	-	-	0.00%
Supplies/Materials	-	-	-	
Capital Outlay	29,600,000	270,314	90,497	0.31%
Other	-	-	-	
Total Expenditures	29,650,000	270,314	90,497	0.00%
Revenues Over Disbursements	(11,974,356)	(144,815)	1,954,097	
Other Financing Sources/Uses	-	-	-	
Fund Balance Transfer	7,900,000	-	-	
Net Change to Fund Balance	(4,074,356)	(144,815)	1,954,097	
Fund 7-Working Cash				
Local	2,296,099	65,699	680,471	29.64%
Total Revenues	2,296,099	65,699	680,471	29.64%
Total Expenditures	-	-	-	0.00%
Revenues Over Disbursements	2,296,099	65,699	680,471	
Other Financing Sources/Uses	-	-	-	
Net Change to Fund Balance	2,296,099	65,699	680,471	
Fund 8-Tort				
Local	2,916,285	30,520	1,361,264	46.68%
Total Revenues	2,916,285	30,520	1,361,264	46.68%
Purchase Services	3,681,773	-	2,519,924	68.44%
Total Expenditures	3,681,773	-	2,519,924	68.44%
Revenues Over Disbursements	(765,488)	30,520	(1,158,660)	
Other Financing Sources/Uses	-	-	-	
Net Change to Fund Balance	(765,488)	30,520	(1,158,660)	

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-All Funds

Depository or Instrument	Type	#	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 11/30/25
OPERTATING FUND INVESTMENTS											
PONCE BANK	SDA				11/30/2025		3.650%	450	450	-	450
NEXBANK, SSB-ICS	SDA				11/30/2025		3.733%	28,617	28,617	-	28,617
Bank of China 1285997-1	SDA				11/30/2025		3.890%	18,985,077	18,985,077	-	18,985,077
Bank of China 1285906-1	SDA				11/30/2025		3.890%	41,365	41,365	-	41,365
Congressional Bank	SDA				11/30/2025		3.763%	531	531	-	531
Western Alliance Bank, CA	CD		365	3/5/2025	8/5/2025	153	4.120%	5,086,351	5,000,000	-	0.00
First National Bank, ME	CD		365	8/19/2024	8/19/2025	365	4.544%	249,859	239,000	-	0.00
Preferred Bank, NY	CD		365	8/19/2024	8/19/2025	365	4.636%	249,871	238,800	-	0.00
TREASURY BILL, 912797QM2	SEC		365	5/29/2025	9/2/2025	96	4.171%	7,582,000	7,499,710		0.00
OMB Bank, MO	DCD		365	5/27/2025	9/4/2025	100	4.200%	249,943	247,100		0.00
ISDLAF TERM SERIES	TS		365	6/20/2025	9/18/2025	90	4.250%	15,864,527	15,700,000		0.00
ISDLAF TERM SERIES	TS		365	6/20/2025	10/14/2025	116	4.205%	21,888,661	21,600,000		0.00
ISDLAF TERM SERIES	TS		365	8/21/2025	11/19/2025	90	4.080%	4,040,242	4,000,000		0.00
ISDLAF TERM SERIES	TS		365	9/18/2025	12/3/2025	76	4.057%	4,745,398	4,705,649		4,705,648.77
Amarillo National Bank, TX	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
BOKF, National Association, OK	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Dakota Heritage Bank of North Dakota, ND	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
First Fed Community Bank of Bucyrus, OH	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Georgia Banking Company, GA	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Heritage Bank of Commerce, CA	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
High Plains Bank, CO	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Modern Bank, National Association, NY	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Northwest Bank, IA	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Peoples Bank, OH	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
Provident Bank, NJ	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
St. Louis Bank, MO	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
TexasBank, TX	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.38
The Upstate National Bank, NY	CDR		365	9/4/2025	12/4/2025	91	4.267%	249,467	246,841		246,841.37
American Bank, National Association, TX	CDR		365	9/4/2025	12/4/2025	91	4.267%	185,896	183,939		183,938.84
Centreville Bank, RI	CDR		365	9/4/2025	12/4/2025	91	4.267%	138,152	136,697		136,697.49
FirsTier Bank, NE	CDR		365	9/4/2025	12/4/2025	91	4.267%	108,288	107,148		107,148.19
Gulf Capital Bank, TX	CDR		365	9/4/2025	12/4/2025	91	4.267%	77,877	77,058		77,057.53
Fortress Bank, IL	CDR		365	9/4/2025	12/4/2025	91	4.267%	39,798	39,379		39,378.64

Western Alliance Bank, CA	CD	365	12/6/2024	12/5/2025	364	4.282%	1,064,912	1,021,300	43,612.25	1,021,300.00
ServisFirst Bank, FL	CD	365	12/6/2024	12/8/2025	367	4.393%	249,870	239,300	10,570.05	239,300.00
First State Bank of DeQueen, AR	CD	365	12/6/2024	12/8/2025	367	4.345%	249,840	239,400	10,440.14	239,400.00
ISDLAF TERM SERIES	TS	365	9/12/2025	12/9/2025	88	3.900%	3,835,730	3,800,000		3,800,000.00
ISDLAF TERM SERIES	TS	365	9/18/2025	12/10/2025	83	3.947%	9,992,379	9,903,487		9,903,487.40
TREASURY BILL, 912797SE8	SEC	365	9/12/2025	1/6/2026	116	3.850%	7,591,000	7,499,251		7,499,250.96
TREASURY BILL, 912797SF5	SEC	365	9/16/2025	1/13/2026	119	4.030%	16,150,000	15,949,807		15,949,807.29
US TREASURY N/B, 9128286A3	SEC	365	8/19/2025	1/31/2026	165	4.030%	4,019,000	3,994,038		3,994,038.24
ISDLAF TERM SERIES	TS	365	11/5/2025	2/4/2026	91	3.944%	5,600,135	5,545,607		5,545,607.46
Access Bank, NE	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
American Bank, MT	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Bank of Charles Town, WV	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Better Banks, IL	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Blue Grass Savings Bank, IA	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Bruning Bank, NE	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
CTBC Bank Corp, CA	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
CUSB Bank, IA	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Capital Bank, TX	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Capitol Bank, WI	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Central Bank, TX	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Central National Bank, KS	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Chemung Canal Trust Company, NY	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
ChoiceOne Bank, MI	CDR	365	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Citizens Bank, TN	CDR	366	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Crossroads Bank, IN	CDR	367	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Drake Bank, MN	CDR	368	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Dream First Bank, N.A., KS	CDR	369	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
First Central State Bank, IA	CDR	370	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
First Citizens Community Bank, PA	CDR	371	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
First National Bank, TX	CDR	372	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
FirstBank, CO	CDR	373	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Gold Coast Bank, IL	CDR	374	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Grand River Bank, MI	CDR	375	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Harford Bank, MD	CDR	376	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Heartland Bank and Trust Company, IL	CDR	377	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Highland Bank, MN	CDR	378	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Independence Bank, MT	CDR	379	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Jonestown Bank & Trust Company, IL	CDR	380	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Legacy Bank, KS	CDR	381	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Meadows Bank, NV	CDR	382	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38
Northwest Bank, ID	CDR	383	11/6/2025	2/5/2026	91	3.974%	249,287	246,841		246,841.38

OMB Bank, MO	CDR	384	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
Paragon Bank, TN	CDR	385	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
SNB Bank, National Association, OK	CDR	386	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
Servbank, N.A., IL	CDR	387	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
Southwest Heritage Bank, AZ	CDR	388	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
TBK Bank, SSB, TX	CDR	389	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
The Bank of Elk River, MN	CDR	390	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
The Citizens Bank of Winfield, AL	CDR	391	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
The Fahey Banking Company, OH	CDR	392	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
WCF Financial Bank, IA	CDR	393	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
Waukon State Bank, IA	CDR	394	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
Whitaker Bank, KY	CDR	395	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.38
b1BANK, LA	CDR	396	11/6/2025	2/5/2026	91	3.974%	249,287	246,841	246,841.37
Edison National Bank, FL	CDR	397	11/6/2025	2/5/2026	91	3.974%	223,313	221,123	221,122.53
The Bennington State Bank, KS	CDR	398	11/6/2025	2/5/2026	91	3.974%	143,606	142,197	142,196.66
Union Savings & Loan Association, IN	CDR	399	11/6/2025	2/5/2026	91	3.974%	126,413	125,173	125,173.11
Centreville Bank, RI	CDR	400	11/6/2025	2/5/2026	91	3.974%	111,235	110,144	110,143.89
Sabine State Bank and Trust Company, LA	CDR	401	11/6/2025	2/5/2026	91	3.974%	102,443	101,438	101,438.10
First Federal Bank & Trust, WY	CDR	402	11/6/2025	2/5/2026	91	3.974%	67,652	66,988	66,988.09
American Bank, National Association, TX	CDR	403	11/6/2025	2/5/2026	91	3.974%	63,526	62,903	62,902.54
Lumbee Guaranty Bank, NC	CDR	404	11/6/2025	2/5/2026	91	3.974%	55,710	55,163	55,163.30
Landmark Bank, LA	CDR	405	11/6/2025	2/5/2026	91	3.974%	7,079	7,010	7,009.69
ISDLAF TERM SERIES	TS	365	6/20/2025	2/17/2026	242	4.100%	14,996,897	14,600,000	14,600,000.00
Wilson Bank and Trust, TN	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.61
Arlo Bank, MO	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Arvest Bank, AR	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Bank of Utah, UT	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Banterra Bank, IL	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Cornerstone Capital Bank, SSB, TX	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Crown Bank, MN	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
D. L. Evans Bank, ID	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Dayspring Bank, NE	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
East West Bank, CA	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Exchange Bank, NE	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
First Bank of the Lake, MO	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
First Liberty Bank, OK	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
First State Bank of St. Charles, MO	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
First Texas National Bank, TX	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Forward Bank, WI	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Franklin Savings Bank, ME	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52
Landmark National Bank, KS	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175	244,174.52

Mabrey Bank, OK	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Meridian Bank, PA	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Ohio State Bank, OH	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
One Community Bank, WI	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Security Bank, OK	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Southern First Bank, SC	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Trinity Bank, N.A., TX	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Waumandee State Bank, WI	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
West Gate Bank, NE	CDR	365	9/4/2025	3/5/2026	182	4.086%	249,149	244,175		244,174.52
Grand Savings Bank, OK	CDR	365	9/4/2025	3/5/2026	182	4.086%	233,727	229,061		229,060.58
Security First Bank, NE	CDR	365	9/4/2025	3/5/2026	182	4.086%	209,751	205,563		205,562.77
Relyance Bank, AR	CDR	365	9/4/2025	3/5/2026	182	4.086%	160,627	157,419		157,419.36
Liberty National Bank, IA	CDR	365	9/4/2025	3/5/2026	182	4.086%	129,665	127,076		127,075.82
Isabella Bank, MI	CDR	365	9/4/2025	3/5/2026	182	4.086%	57,811	56,657		56,656.51
BCBank, Inc, WV	CDR	365	9/4/2025	3/5/2026	182	4.086%	19,952	19,554		19,554.02
First Bethany Bank & Trust, OK	CDR	365	9/4/2025	3/5/2026	182	4.086%	12,202	11,959		11,958.81
First National Bank, ME	CDR	365	9/11/2025	3/5/2026	175	3.765%	249,932	245,400		245,400.00
Preferred Bank, NY	CDR	365	9/11/2025	3/5/2026	175	3.815%	249,932	245,300		245,300.00
WASHINGTON FEDERAL, 938828HJ2	DTC	365	6/26/2025	3/26/2026	273	4.119%	242,000	242,318		242,317.76
BANK OF AMERICA NA, 06051XXQ0	DTC	365	6/27/2025	3/27/2026	273	4.169%	242,000	242,318		242,317.60
MERRICK BANK, 59013LBJ2	DTC	365	6/30/2025	3/30/2026	273	4.168%	249,000	249,333		249,333.00
ISDLAF TERM SERIES	TS	365	6/13/2025	4/1/2026	292	4.060%	7,227,360	7,000,000		7,000,000.00
Oklahoma Capital Bank	CD	365	9/11/2025	4/1/2026	202	3.735%	249,860	244,800		244,800.00
ISDLAF TERM SERIES	TS	365	9/12/2025	4/1/2026	201	3.700%	6,377,345	6,250,000		6,250,000.00
Bank of China, NY	CD	365	10/29/2025	4/1/2026	154	4.111%	249,758	245,500		245,500.00
CAPITAL COMMUNITY BANK, 14005LBV0	DTC	365	6/13/2025	4/13/2026	304	4.042%	249,000	249,220		249,219.89
ISDLAF TERM SERIES	TS	365	6/20/2025	4/14/2026	298	4.050%	11,570,336	11,200,000		11,200,000.00
CedarStone Bank, TN	CD	365	6/20/2025	4/15/2026	299	4.163%	249,943	241,700	8,243.21	241,700.00
Customers Bank, NY	CD	365	5/21/2025	4/21/2026	335	4.010%	5,184,019	5,000,000	184,019.00	5,000,000.00
CUMBERLAND FED BANK FSB, 23062KKH4	DTC	365	6/23/2025	4/23/2026	304	4.040%	241,000	241,311		241,310.70
Western Alliance Bank, CA	CD	365	6/9/2025	4/29/2026	324	4.050%	249,871	241,200	8,671.31	241,200.00
Winchester Savings Bank, MA	CD	365	6/9/2025	4/29/2026	324	4.040%	249,850	241,200	8,649.90	241,200.00
Schertz Bank & Trust, TX	CD	365	6/9/2025	4/29/2026	324	4.040%	249,850	241,200	8,649.90	241,200.00
Customers Bank, NY	CD	365	6/9/2025	4/29/2026	324	4.050%	249,871	241,200	8,671.31	241,200.00
Dundee Bank, NE	CD	365	6/9/2025	4/29/2026	324	4.040%	249,850	241,200	8,649.90	241,200.00
ISDLAF TERM SERIES	TS	365	9/12/2025	5/1/2026	231	3.650%	13,146,835	12,850,000		12,850,000.00
FirstBank Puerto Rico, PR	CD	365	5/5/2025	5/5/2026	365	3.870%	249,911	240,600	9,311.22	240,600.00
State Bank of Texas, TX	CD	365	5/5/2025	5/5/2026	365	3.943%	249,774	240,300	9,473.83	240,300.00
Sentry Bank, CO	CD	365	5/5/2025	5/5/2026	365	3.923%	249,830	240,400	9,429.67	240,400.00
Solera National Bank, CO	CD	365	5/5/2025	5/5/2026	365	3.987%	249,777	240,200	9,576.77	240,200.00
Gbank, NV	CD	365	5/5/2025	5/5/2026	365	3.917%	249,816	240,400	9,416.47	240,400.00

Priority Bank, AR	CD	365	5/5/2025	5/5/2026	365	3.865%	249,899	240,600	9,299.19	240,600.00
Premier Bank, IA	CD	365	5/5/2025	5/5/2026	365	3.871%	249,912	240,600	9,312.42	240,600.00
First State Bank and Trust Company, Inc., MO	CD	365	5/5/2025	5/5/2026	365	3.893%	249,758	240,400	9,357.57	240,400.00
KS StateBank, KS	CD	365	5/5/2025	5/5/2026	365	4.000%	249,912	240,300	9,612.00	240,300.00
NorthEast Community Bank, NY	CD	365	5/27/2025	5/27/2026	365	3.969%	249,734	240,200	9,533.54	240,200.00
UNITY BANK, 91330AHR1	DTC	365	6/13/2025	5/13/2026	334	4.040%	240,000	240,339		240,338.86
Mission National Bank, CA	CD	365	9/11/2025	5/13/2026	244	3.743%	249,899	243,800		243,800.00
FirstBank Southwest, GA	CD	365	9/11/2025	5/13/2026	244	3.793%	249,879	243,700		243,700.00
Third Coast Bank, TX	CD	365	9/11/2025	5/13/2026	244	3.742%	249,899	243,800		243,800.00
MapleMark Bank, TX	CD	365	9/11/2025	5/13/2026	244	3.734%	249,885	243,800		243,800.00
BOM Bank, LA	CD	365	9/11/2025	5/13/2026	244	4.103%	249,870	243,200		243,200.00
COMMUNITY STATE BANK, 20405KBB9	DTC	365	6/17/2025	5/15/2026	332	4.040%	249,000	249,244		249,244.21
Consumers Credit Union, IL	CD	365	5/27/2025	5/27/2026	365	4.081%	249,897	240,100	9,797.27	240,100.00
KeySavings Bank, WI	CD	365	5/27/2025	5/27/2026	365	4.038%	249,898	240,200	9,698.47	240,200.00
RiverBank, AR	CD	365	5/27/2025	5/27/2026	365	4.036%	249,894	240,200	9,694.47	240,200.00
First Bank, NJ	CD	365	5/27/2025	5/27/2026	365	4.030%	249,881	240,200	9,680.79	240,200.00
First Federal Savings and Loan Assoc, MS	CD	365	6/9/2025	5/27/2026	352	4.043%	249,876	240,500	9,376.43	240,500.00
NexBank, TX	CD	365	6/9/2025	5/27/2026	352	4.143%	249,796	240,200	9,595.89	240,200.00
The First State Bank of Healy, KS	CD	365	6/9/2025	5/27/2026	352	4.043%	249,772	240,400	9,372.04	240,400.00
Cornerstone Bank, NE	CD	365	6/9/2025	5/27/2026	352	4.041%	249,769	240,400	9,368.57	240,400.00
Home Savings Bank, UT	CD	365	6/9/2025	5/27/2026	352	4.043%	249,876	240,500	9,375.94	240,500.00
Crystal Lake Bank and Trust Company, National As	CD	365	6/17/2025	5/27/2026	344	4.030%	13,234,262	12,750,000	484,262.47	12,750,000.00
Bank Hapoalim B.M., NY	CD	365	12/6/2024	5/29/2026	539	4.160%	249,861	235,400	14,460.91	235,400.00
PCSB Bank, 69324MBG9	DTC	365	12/11/2024	6/11/2026	547	4.154%	249,000	249,166		249,166.14
OPTUM BANK INC, 68405VCT4	DTC	365	12/11/2024	6/11/2026	547	4.120%	244,000	244,281		244,280.89
UNITED REPUBLIC BK OMAHA, 909242BX6	DTC	365	12/13/2024	6/15/2026	549	4.111%	249,000	249,323		249,322.70
First Pryority Bank, OK	CD	365	1/9/2025	7/1/2026	538	4.248%	249,901	235,100	14,800.67	235,100.00
First Internet Bank of Indiana, IN	CD	365	1/9/2025	7/1/2026	538	4.003%	249,907	235,900	14,006.51	235,900.00
First Capital Bank, SC	CD	365	1/9/2025	7/1/2026	538	4.143%	249,879	235,500	14,379.47	235,500.00
US TREASURY N/B, 912828Y95	SEC	365	7/15/2021	7/31/2026	1842	0.700%	1,874,000	1,982,926		1,982,926.25
US TREASURY N/B, 91282CCP4	SEC	365	2/5/2025	7/31/2026	541	4.070%	2,103,000	1,999,739		1,999,739.41
American Commericial Bank & Trust, Nat Assoc	CD	365	3/5/2025	8/27/2026	540	4.093%	249,759	235,500	14,258.72	235,500.00
Affinity Bank, Nat Assoc, GA	CD	365	3/5/2025	8/27/2026	540	3.961%	249,724	235,900	13,824.31	235,900.00
Enterprise Bank, NE	CD	365	3/5/2025	8/27/2026	540	3.853%	249,768	236,300	13,468.13	236,300.00
US TREASURY N/B, 91282CDG3	SEC	365	2/5/2025	10/31/2026	633	4.070%	2,095,000	1,992,951		1,992,950.59
COLUMBIA BK/FAIR LAWN NJ, 19724FAE1	DTC	365	5/30/2025	11/30/2026	549	3.930%	249,000	249,436		249,435.71
FIRST BUSINESS BANK, 31938Q3W3	DTC	365	6/6/2025	12/7/2026	549	3.954%	244,000	244,515		244,515.28
FRONTIER BANK, SD 35909FBA1	DTC	365	6/11/2025	12/11/2026	548	3.903%	249,000	249,532		249,532.08
CIBM Bank, WI	CD	365	5/5/2025	5/5/2027	730	3.681%	249,939	232,800	17,139.07	232,800.00
Cross River Bank, NJ	CD	365	5/5/2025	5/5/2027	730	3.670%	249,888	232,800	17,087.52	232,800.00
Financial Federal Bank, TN	CD	365	5/5/2025	5/5/2027	730	3.670%	249,888	232,800	17,087.52	232,800.00

Truxton Trust Company, TN	CD	365	5/5/2025	5/5/2027	730	3.726%	249,610	232,300	17,310.42	232,300.00
TOYOTA FINANCIAL SGS BK, 89235MRY9	DTC	365	5/8/2025	5/10/2027	732	3.855%	245,000	245,679		245,679.34
GARRETT STATE BANK, 366526BM2	DTC	365	5/8/2025	5/10/2027	732	3.704%	249,000	249,702		249,702.11
BMW BANK NORTH AMERICA, 05612LEU2	DTC	365	5/9/2025	5/10/2027	731	3.805%	245,000	245,679		245,678.85
VERSABANK USA NA, 92512KAF0	DTC	365	5/12/2025	5/12/2027	730	3.755%	245,000	245,678		245,678.10
TAB BANK INC, 89388CKC1	DTC	365	5/12/2025	5/12/2027	730	3.804%	249,000	249,698		249,697.71
CELTIC BANK, 15118RW37	DTC	365	5/20/2025	5/20/2027	730	3.754%	249,000	249,698		249,698.33
Baxter Credit Union, IL	CD	365	5/27/2025	5/27/2027	730	3.844%	249,944	232,100	17,843.90	232,100.00
Luana Savings Bank, IA	CD	365	5/27/2025	5/27/2027	730	3.900%	249,880	231,800	18,080.40	231,800.00
1ST FINANCIAL BANK USA, 32022RZM2	DTC	365	6/6/2025	6/7/2027	731	3.840%	249,000	249,767		249,766.80
STRYV BNK/WICHITA, KS, 86368LAU2	DTC	365	6/20/2025	6/17/2027	727	3.905%	249,000	249,691		249,690.80
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	3.903%		24,241	-	24,241.43
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	3.916%		9,627,316	-	9,627,316.31
PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	11/30/2025				28,527,500	-	28,527,500.00
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	3.903%		5,592,982	-	5,592,982.04
PMA/ISDLAF Max #10254-104	Short term trust deposit	365		as needed	n/a	3.916%		4		4.37
Total Operating Investments with PMA										231,195,367
									Outstanding Items	(1,977,157)
									Bond & Interest Fund Transfers	(3,733,594)
									Capital Fund Cash Balance	-
TOTAL OPERATING FUNDS AS OF				30-Nov-25						225,484,616
TOTAL DEBT SERVICE FUND INVESTMENTS AS OF (see page 5 for details):				30-Nov-25						24,913,152
TOTAL CAPITAL FUND INVESTMENTS AS OF				30-Nov-25						
TOTAL FUNDS INVESTED (Including Bond & Interest Fund)				30-Nov-25						**$ 250,397,768**

November 30, 2025

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Bond and Interest Fund

Depository or Instrument	Type	#	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 11/30/25
DEBT SERVICE FUND INVESTMENTS											
NEXBANK, SSB-ICS, TX	SDA		365	11/30/2025			3.733%	139,048	139,048	-	139,048
BANK OF CHINA, NY	SDA		365	11/30/2025			3.890%	19,361,249	19,361,249	-	19,361,249
PMA 1994 Escrow Fund; #10254-103-Liquid	Short term trust deposit		365		as needed	n/a	3.903%		0	-	0
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit		365		as needed	n/a	3.916%		1,679,262	-	1,679,262
Total Debt Service Investments with PMA									21,179,558		21,179,558
TOTAL DEBT SERVICE FUNDS INVESTMENTS AS OF:					30-Nov-25				21,179,558		21,179,558
										Outstanding Items	
										Operating Fund Transfers	3,733,594
										Cash Balance Per General Ledger	24,913,152

Tran Date	Supplier	Amount USD	Purpose
11/3/2025	Walmart.Com 8009256278	51.96	Staff
11/4/2025	Menards Carpentersvill	86.46	B&G
11/4/2025	The Home Depot #1920	34.98	B&G
11/4/2025	The Home Depot #1940	23.96	B&G
11/4/2025	The Home Depot #1948	51.41	B&G
11/4/2025	Walmart.Com 8009256278	157.35	Staff
11/5/2025	Elgin Key & Lock Co	547.3	B&G
11/5/2025	Ferguson Ent #1123	222.13	B&G
11/5/2025	Ferguson Ent #1123	287.11	B&G
11/5/2025	Menards Carpentersvill	55.48	B&G
11/5/2025	The Home Depot #1940	127.84	B&G
11/5/2025	The Home Depot #1948	136.75	B&G
11/5/2025	The Home Depot #6923	138.54	B&G
11/5/2025	Dunkin #353718 Q35	48.97	Staff
11/5/2025	Hampshire Napa	39.9	Staff
11/5/2025	Hampshire Napa	-43.09	Staff
11/5/2025	Hyatt Reg Chicago Evnt	10,311.32	Staff
11/5/2025	Hyatt Regency Chicago	315.22	Staff
11/5/2025	Kostas Gyros Algonquin	1,889.77	Staff
11/5/2025	Marriott Madison West	333.69	Staff
11/5/2025	Marriott Madison West	333.69	Staff
11/5/2025	Original Country Donut	37.77	Staff
11/5/2025	Rosatis Pizza - Algonq	1,846.50	Staff
11/5/2025	Target 00018010	67.07	Staff
11/5/2025	Taylor Street Pizza Of	27.98	Staff
11/5/2025	Tropical Smoothie Cafe	183.82	Staff
11/5/2025	Tst Fire Bar & Grill	22.98	Staff
11/5/2025	Tst Fire Bar & Grill	21	Staff
11/5/2025	Wal-Mart #1531	65.94	Staff
11/5/2025	Wal-Mart #1531	99.86	Staff
11/5/2025	Wal-Mart #1814	37.9	Staff
11/5/2025	Wal-Mart #5060	52.6	Staff
11/5/2025	Wal-Mart #5060	47.89	Staff
11/5/2025	Wal-Mart #5060	57.93	Staff
11/5/2025	Wal-Mart #5060	49.12	Staff
11/5/2025	Wm Supercenter #4641	94	Staff
11/5/2025	Wm Supercenter #4641	243.99	Staff
11/5/2025	Wm Supercenter #5060	27.14	Staff
11/5/2025	Sams Club Renewal	110	Staff
11/5/2025	Tst Dock Rotz Tavern	20.33	Staff
11/5/2025	United 01623463814512	208.96	Staff
11/6/2025	Elgin Key & Lock Co	87.03	B&G
11/6/2025	Ferguson Ent #1123	161.97	B&G

11/6/2025	Menards Carpentersvill	32.94	B&G
11/6/2025	Ralph Helm Inc	309.74	B&G
11/6/2025	The Home Depot #1940	45.2	B&G
11/6/2025	The Home Depot #1948	177.55	B&G
11/6/2025	The Home Depot #1948	39.94	B&G
11/6/2025	The Home Depot #1948	133.64	B&G
11/6/2025	The Home Depot #1948	10.32	B&G
11/6/2025	Trane Supply-112420	-21.47	B&G
11/6/2025	West Side Electric Sup	177.9	B&G
11/6/2025	Dollar Tree	14.75	Staff
11/6/2025	Fastsigns 100801	50.03	Staff
11/6/2025	Fedex32672030	34.33	Staff
11/6/2025	Hyatt Regency Chicago	359.21	Staff
11/6/2025	Jewel Osco 1256	100	Staff
11/6/2025	Jewel Osco 2310	27.98	Staff
11/6/2025	Little Caesars #1713	149.75	Staff
11/6/2025	Meijer Store #206	95.67	Staff
11/6/2025	Meijer Store #206	101.16	Staff
11/6/2025	Original Country Donut	44.19	Staff
11/6/2025	Panera Bread #203291 O	266.91	Staff
11/6/2025	Portillos Algonquin #8	131.96	Staff
11/6/2025	Target 00018010	157.43	Staff
11/6/2025	Toms Farm Market	219.9	Staff
11/6/2025	Wal-Mart #4641	74.88	Staff
11/6/2025	Wal-Mart #5060	73.88	Staff
11/6/2025	Wm Supercenter #4641	109.78	Staff
11/6/2025	Wm Supercenter #4641	51.88	Staff
11/6/2025	Wm Supercenter #5060	100	Staff
11/6/2025	Wm Supercenter #5060	172.33	Staff
11/6/2025	Red Robin No 343	106.61	Staff
11/6/2025	Trackwrestling.Com	26	Staff
11/6/2025	Trackwrestling.Com	101	Staff
11/7/2025	Menards Carpentersvill	544.58	B&G
11/7/2025	Menards Carpentersvill	149.9	B&G
11/7/2025	The Home Depot #1940	71.11	B&G
11/7/2025	The Home Depot #1940	110.67	B&G
11/7/2025	The Home Depot #1948	332.16	B&G
11/7/2025	The Home Depot #1948	69	B&G
11/7/2025	The Home Depot #1948	33.06	B&G
11/7/2025	The Home Depot #1948	9.78	B&G
11/7/2025	The Home Depot #1948	68.88	B&G
11/7/2025	West Side Electric Sup	568.32	B&G
11/7/2025	C & L Rentals	898.2	Staff
11/7/2025	Culvers Of N Peoria	21.86	Staff

11/7/2025	Dairy Queen #11119	33.93	Staff
11/7/2025	Dd/Br #347245 Q35	47.97	Staff
11/7/2025	Dennys #6862	118.04	Staff
11/7/2025	Dollar Tree	18.75	Staff
11/7/2025	Dunkin #353718 Q35	14.99	Staff
11/7/2025	Dunkin #353718 Q35	22.47	Staff
11/7/2025	Fastsigns 100801	227.86	Staff
11/7/2025	Hampshire Napa	71.91	Staff
11/7/2025	Jc Licht 1250-Algonqui	288.39	Staff
11/7/2025	Jewel Osco 3394	129.6	Staff
11/7/2025	Jimmy Johns - 0466	233.99	Staff
11/7/2025	Jimmy Johns - 1481	130.95	Staff
11/7/2025	Johnnys Steakhouse	868.48	Staff
11/7/2025	Samsclub #6339	210.62	Staff
11/7/2025	Taylor Street Pizza Of	13.99	Staff
11/7/2025	Tst Avantis Ristorante	135.3	Staff
11/7/2025	Wal-Mart #1531	76.11	Staff
11/7/2025	Wal-Mart #5060	94.27	Staff
11/7/2025	Milwaukee Sch Of Eng	255	Student
11/7/2025	Panera Bread #601294 P	73.39	Staff
11/7/2025	Parkwhiz, Inc.	77.92	Staff
11/7/2025	Rosatis Pizza - Algonq	97.74	Staff
11/7/2025	Steiner Elec St Charle	16.32	B&G
11/7/2025	Steiner Elec St Charle	1,095.90	B&G
11/7/2025	Sullivans Foods Mar	81.48	Student
11/7/2025	Target 00028241	17.65	Student
11/7/2025	Tst Saffron Social	164	Staff
11/8/2025	The Home Depot #1940	32.94	B&G
11/8/2025	The Home Depot #1948	122.31	B&G
11/8/2025	The Home Depot #1948	127.38	B&G
11/8/2025	Country Inn & Stes Peo	470.34	Staff
11/8/2025	Country Inn & Stes Peo	783.9	Staff
11/8/2025	Hy-Vee F&f Peoria 5520	82.1	Staff
11/8/2025	Insomnia Cookies-Dekal	58.94	Staff
11/8/2025	Johnnys Steakhouse	40	Staff
11/8/2025	Liberty Lanes	231.84	Staff
11/8/2025	Wal-Mart #1531	10.94	Staff
11/8/2025	Walmart.Com	38.5	Staff
11/8/2025	Wm Supercenter #4641	79.12	Staff
11/8/2025	Shell Oil 10014382005	45.73	Staff
11/8/2025	Target 00011668	31.11	Student
11/8/2025	Wm Supercenter #3597	344.81	Staff
11/9/2025	The Home Depot #1948	132.9	B&G
11/9/2025	Openai Chatgpt Subscr	20	Staff

11/9/2025	Wal-Mart #4641	234	Staff
11/9/2025	Wal-Mart #5060	91.7	Staff
11/9/2025	Walmart.Com	7.86	Staff
11/9/2025	Walmart.Com	47.16	Staff
11/9/2025	Menards Carpentersvill	39.61	B&G
11/9/2025	Michaels Stores 4802	89.94	Student
11/9/2025	Portillos Hot Dogs #29	118.87	Staff
11/9/2025	Portillos Hot Dogs #29	147.63	Staff
11/9/2025	Wm Supercenter #3434	4.48	Staff
11/10/2025	Ferguson Ent #1123	-222.13	B&G
11/10/2025	The Home Depot #1940	26.53	B&G
11/10/2025	The Home Depot #1940	111.85	B&G
11/10/2025	The Home Depot #1940	45.8	B&G
11/10/2025	West Side Electric Sup	39.65	B&G
11/10/2025	Adobe Inc	29.99	Staff
11/10/2025	American Purchasing So	225	Staff
11/10/2025	Anderson Lock Co1	927.32	Staff
11/10/2025	Franks Freshway Mar	88.62	Staff
11/10/2025	Gymfloorresource.Com	1,315.79	Staff
11/10/2025	Holiday Inn & Suites	2,328.48	Staff
11/10/2025	Homedepot.Com	50.84	Staff
11/10/2025	Jc Licht 1250-Algonqui	-136.36	Staff
11/10/2025	Jewel Osco 2310	48.93	Staff
11/10/2025	Lowes #01739	179.86	Staff
11/10/2025	Samsclub #6339	101.92	Staff
11/10/2025	Wal-Mart #1413	55.91	Staff
11/10/2025	Wal-Mart #5060	6.48	Staff
11/10/2025	Wal-Mart #5060	14.26	Staff
11/10/2025	Walmart.Com	7.86	Staff
11/10/2025	Wm Supercenter #1553	46.16	Staff
11/10/2025	Wm Supercenter #4641	23.93	Staff
11/10/2025	Wm Supercenter #4641	9.88	Staff
11/10/2025	Wm Supercenter #5060	534.35	Staff
11/10/2025	Meijer Store #206	20.97	Staff
11/10/2025	Menards Carpentersvill	282.36	B&G
11/10/2025	Officemax/Depot 6370	17.98	Staff
11/10/2025	Portillos Hot Dogs #55	155.68	Staff
11/10/2025	Travel Guard Group Inc	41.31	Staff
11/10/2025	United 01623477084445	612.96	Staff
11/10/2025	United 01623477109295	612.96	Staff
11/10/2025	United 01623477132771	612.96	Staff
11/10/2025	Wal-Mart #5486	42.08	Student
11/10/2025	Wm Supercenter #1814	9.63	Staff
11/11/2025	The Home Depot #1940	122.8	B&G

11/11/2025	The Home Depot #1948	6.98	B&G
11/11/2025	The Home Depot #1948	55.41	B&G
11/11/2025	Attorney Registration	385	Staff
11/11/2025	Batteries+bulbs #1028	175.95	Staff
11/11/2025	Batteries+bulbs #1028	66.71	Staff
11/11/2025	Dunkin #345659 Q35	52.97	Staff
11/11/2025	Dunkin #345659 Q35	44.16	Staff
11/11/2025	Dunkin #354558 Q35	127.44	Staff
11/11/2025	Gymfloorresource.Com	-441.41	Staff
11/11/2025	Hampshire Napa	103.77	Staff
11/11/2025	Hampshire Napa	-112.07	Staff
11/11/2025	Hampshire Napa	112.07	Staff
11/11/2025	Homedepot.Com	49.7	Staff
11/11/2025	Homedepot.Com	521.94	Staff
11/11/2025	McAlisters 101345	1,047.60	Staff
11/11/2025	Wal-Mart #1531	101.35	Staff
11/11/2025	Wal-Mart #1531	56.19	Staff
11/11/2025	Menards Carpentersvill	44.35	B&G
11/11/2025	Menards Carpentersvill	5.98	B&G
11/11/2025	Menards Carpentersvill	11.37	B&G
11/11/2025	Menards Carpentersvill	53.93	B&G
11/11/2025	Panera Bread #204091 P	61.96	Staff
11/11/2025	Papa Saverios - Huntle	162.18	Staff
11/11/2025	Sams Club #6339	83.77	Staff
11/11/2025	Sams Club #6339	-97.72	Staff
11/11/2025	Spothero 844-356-8054	89.68	Staff
11/11/2025	Sq Andersens Engravin	343	Student
11/11/2025	Sq Andersens Engravin	465.5	Student
11/12/2025	Elgin Key & Lock Co	402.43	B&G
11/12/2025	Countrydonuts	75	Staff
11/12/2025	Dunkin #358733	23.98	Staff
11/12/2025	Hobby-Lobby #520	14.94	Staff
11/12/2025	Hobby-Lobby #520	149.24	Staff
11/12/2025	Liberty Lanes	116.96	Staff
11/12/2025	Wal-Mart #1531	138.9	Staff
11/12/2025	Wal-Mart #1531	13.79	Staff
11/12/2025	Wal-Mart #1531	47.65	Staff
11/12/2025	Wal-Mart #4641	13.53	Staff
11/12/2025	Wal-Mart #4641	50.61	Staff
11/12/2025	Wal-Mart #4641	36.42	Staff
11/12/2025	Wal-Mart #5060	29.19	Staff
11/12/2025	Wm Supercenter #4641	30.48	Staff
11/12/2025	Wm Supercenter #4641	15.76	Staff
11/12/2025	Wm Supercenter #5060	176.26	Staff

11/12/2025	Gofantix Ihsa (Illino	32.5	Student
11/12/2025	Gofantix Ihsa (Illino	32.5	Student
11/12/2025	Meijer Store #206	171.76	Staff
11/12/2025	Menards Carpentersvill	34.55	B&G
11/12/2025	Menards Carpentersvill	57.56	B&G
11/12/2025	Menards Carpentersvill	63.55	B&G
11/12/2025	Menards Carpentersvill	76.93	B&G
11/12/2025	Michaels Stores 4802	4.17	Student
11/12/2025	Samsclub.Com	246.13	Staff
11/12/2025	Sp Restaurant Supply	2,649.09	Staff
11/12/2025	Sticker Mule	860.5	Staff
11/12/2025	The Home Depot #1934	33	B&G
11/12/2025	The Home Depot #1940	96.58	B&G
11/12/2025	The Home Depot #1940	99	B&G
11/12/2025	The Home Depot #1940	239.57	B&G
11/12/2025	The Home Depot #1940	123.48	B&G
11/12/2025	The Home Depot #1940	180.05	B&G
11/12/2025	The Home Depot #1948	130.94	B&G
11/12/2025	The Home Depot #1948	248.54	B&G
11/12/2025	The Home Depot #1948	41.7	B&G
11/12/2025	Trackwrestling.Com	26	Staff
11/12/2025	Trackwrestling.Com	101	Staff
11/13/2025	Ed S Rental And Sales	74.08	B&G
11/13/2025	Ferguson Ent #1123	196.48	B&G
11/13/2025	Bowlero Randall Road	2,065.27	Staff
11/13/2025	Dd/Br #347245 Q35	6.6	Staff
11/13/2025	Dd/Br #347245 Q35	207.92	Staff
11/13/2025	Dunkin #353718 Q35	36.96	Staff
11/13/2025	Embassy Suites Lombard	1,434.12	Staff
11/13/2025	Ezcater Einstein Bros	238.57	Staff
11/13/2025	Gymfloorresource.Com	483.84	Staff
11/13/2025	Hobby-Lobby #520	36.82	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	60	Staff
11/13/2025	Iahperd	130	Staff
11/13/2025	Iahperd	130	Staff
11/13/2025	Iahperd	130	Staff
11/13/2025	Iahperd	130	Staff
11/13/2025	Iahperd	130	Staff
11/13/2025	Iahperd	130	Staff

11/13/2025	Iahperd	130	Staff
11/13/2025	Jewel Osco 2310	9.99	Staff
11/13/2025	McAlisters 101345	916.11	Staff
11/13/2025	McDonalds F34623	59.64	Staff
11/13/2025	Gofantix Ihsa (Illino	16.75	Student
11/13/2025	Gofantix Ihsa (Illino	16.75	Student
11/13/2025	Gofantix Ihsa (Illino	32.5	Student
11/13/2025	Menards Carpentersvill	6.98	B&G
11/13/2025	Menards Carpentersvill	79.01	B&G
11/13/2025	Menards Carpentersvill	129.12	B&G
11/13/2025	Papa Saverios - Huntle	308.89	Staff
11/13/2025	Res Fourpoints	-192.94	Staff
11/13/2025	Res Fourpoints	-255.74	Staff
11/13/2025	Sams Club #6339	78.18	Staff
11/13/2025	Sp Jungle Jims Acce	446.39	Student
11/13/2025	The Home Depot #1940	229.07	B&G
11/13/2025	The Home Depot #1940	65.63	B&G
11/13/2025	Tropical Smoothie Cafe	14.18	Staff
11/13/2025	Tst El Fuego Tacos An	300	Staff
11/13/2025	Tst El Fuego Tacos An	390	Staff
11/13/2025	Usps Po 1630600136	11.9	Staff
11/13/2025	Wal-Mart #1413	30.86	Staff
11/13/2025	Wal-Mart #1531	177	Staff
11/13/2025	Wal-Mart #1531	7.32	Staff
11/13/2025	Wal-Mart #5060	24.51	Staff
11/13/2025	Wal-Mart #5060	62.27	Staff
11/13/2025	Walmart.Com	8.45	Staff
11/13/2025	Walmart.Com	135.12	Staff
11/13/2025	Wm Supercenter #4641	149.19	Staff
11/13/2025	Wm Supercenter #5060	46.26	Staff
11/14/2025	Avasflowers.Net	96.7	Staff
11/14/2025	Avasflowers.Net	118.3	Staff
11/14/2025	Buona Algonquin #20	84.56	Staff
11/14/2025	Dd/Br #337637 Q35	70.97	Staff
11/14/2025	Dd/Br #347245 Q35	111.93	Staff
11/14/2025	Dunkin #353988 Q35	15.99	Staff
11/14/2025	Ezcater Jimmy Johns	129.81	Staff
11/14/2025	Ezcater Lou Malnatis P	183.05	Staff
11/14/2025	First Watch - 1060	248.62	Staff
11/14/2025	Gustave A Larson Compa	162.48	Staff
11/14/2025	Homedepot.Com	89.2	Staff
11/14/2025	Homedepot.Com	343.52	Staff
11/14/2025	Jewel Osco 2310	106.09	Staff
11/14/2025	Jimmy Johns - 0466	323.96	Staff

11/14/2025	Elite Sportswear	479.4	Student
11/14/2025	Meijer Store #206	46.43	Staff
11/14/2025	Meijer Store #206	210.21	Staff
11/14/2025	Menards Carpentersvill	26.46	B&G
11/14/2025	Menards Carpentersvill	234.47	B&G
11/14/2025	Mission Bbq Downers Gr	15.97	Staff
11/14/2025	Napa Store 3018051	19.61	B&G
11/14/2025	Panera Bread #204091 O	71.23	Staff
11/14/2025	Portillos Algonquin84o	1,421.95	Staff
11/14/2025	Sherwin-Williams703040	29.18	B&G
11/14/2025	Sp Cassies Shopify	71.16	Staff
11/14/2025	Taylor Street Pizza Of	13.99	Staff
11/14/2025	The Home Depot #1940	89.97	B&G
11/14/2025	The Home Depot #1940	46.33	B&G
11/14/2025	The Home Depot #1940	201.19	B&G
11/14/2025	The Home Depot #1948	306.7	B&G
11/14/2025	The Home Depot #1948	172.12	B&G
11/14/2025	The Home Depot #1948	74.55	B&G
11/14/2025	The Home Depot #1948	79.88	B&G
11/14/2025	The House Pub	27	Staff
11/14/2025	Trane Supply-112420	309.82	B&G
11/14/2025	United 01623487904194	-5.01	Staff
11/14/2025	Wal-Mart #1531	423.98	Staff
11/14/2025	Wal-Mart #1531	23.62	Staff
11/14/2025	Wal-Mart #5060	18.46	Staff
11/14/2025	Wm Supercenter #4641	295.48	Staff
11/14/2025	Www.Ultimatereviewpack	199.99	Staff
11/15/2025	4te Community Unit Sch	123.48	Staff
11/15/2025	Bowlero Randall Road	400	Staff
11/15/2025	Dennys #6714	172.13	Staff
11/15/2025	Homedepot.Com	200.96	Staff
11/15/2025	Humblefax	10	Staff
11/15/2025	Iahperd	60	Staff
11/15/2025	Iahperd	155	Staff
11/15/2025	Jimmy Johns - 0523	10.99	Staff
11/15/2025	Jimmy Johns - 0523	130.44	Staff
11/15/2025	Menards Carpentersvill	134.64	B&G
11/15/2025	Noodles And Company	162.25	Staff
11/15/2025	P.F.Changs 7300 Pos	29.58	Staff
11/15/2025	The Home Depot #1948	90.94	B&G
11/15/2025	The Home Depot #1948	70.86	B&G
11/15/2025	The Home Depot #6923	31.15	B&G
11/15/2025	Tst El Fuego Tacos An	1,800.00	Staff
11/15/2025	Tst Southern Belles-	106.63	Staff

11/15/2025	Wm Supercenter #1553	64.86	Staff
11/16/2025	Chipotle 1466	249.05	Staff
11/16/2025	Dicks Sporting Goods	672	Staff
11/16/2025	Dickssportinggoods.Com	388.77	Staff
11/16/2025	Dollar Tree	26.25	Staff
11/16/2025	Homedepot.Com	74.97	Staff
11/16/2025	Homedepot.Com	692	Staff
11/16/2025	Menards Carpentersvill	102.17	B&G
11/16/2025	Olive Garden Zk 002155	413.62	Staff
11/16/2025	Portillos Algonquin #8	212.58	Staff
11/16/2025	Spi Directv Service	157.97	B&G
11/16/2025	Spothero 844-356-8054	72.85	Staff
11/16/2025	Tst Oberweis Dairy -	70.11	Staff
11/16/2025	Wal-Mart #1897	109.54	Student
11/16/2025	Wal-Mart #4641	136.05	Staff
11/16/2025	Wal-Mart #5060	39.89	Staff
11/17/2025	Butera Fruit Market	34.99	Staff
11/17/2025	Dickssportinggoods.Com	259.18	Staff
11/17/2025	Hampshire Napa	31.47	Staff
11/17/2025	Jc Licht 1250-Algonqui	371.63	Staff
11/17/2025	Jewel Osco 2310	55.88	Staff
11/17/2025	Meijer Store #206	20.82	Staff
11/17/2025	Menards Carpentersvill	57.48	B&G
11/17/2025	Menards Carpentersvill	63.41	B&G
11/17/2025	Menards Carpentersvill	143.7	B&G
11/17/2025	National Art Edu Assn	105	Staff
11/17/2025	Parkwhiz, Inc.	103.36	Staff
11/17/2025	Radisson Hotels	1,118.26	Staff
11/17/2025	Sq Esotarium Florals	145	Staff
11/17/2025	Target Plus	115.96	Student
11/17/2025	Target.Com	99.96	Student
11/17/2025	The Center The Center	585	Staff
11/17/2025	The Center The Center	585	Staff
11/17/2025	The Home Depot #1940	41.96	B&G
11/17/2025	The Home Depot #1940	915.85	B&G
11/17/2025	The Home Depot #1940	99.45	B&G
11/17/2025	The Home Depot #1948	376.94	B&G
11/17/2025	The Home Depot #1948	134.7	B&G
11/17/2025	The Home Depot #1948	97.88	B&G
11/17/2025	Travel Guard Group Inc	-41.31	Staff
11/17/2025	Walgreens #4502	17.96	Staff
11/17/2025	Wal-Mart #1531	75.4	Staff
11/17/2025	Wal-Mart #1531	213.62	Staff
11/17/2025	Wal-Mart #1531	15.92	Staff

11/17/2025	Wal-Mart #5060	411.72	Staff
11/17/2025	Welch Brothers	261.7	Staff
11/17/2025	Wm Supercenter #4641	173.3	Staff
11/18/2025	Ferguson Ent #1123	467.15	B&G
11/18/2025	Abt Electronics	2,447.20	Staff
11/18/2025	Ahw Hampshire	50.3	Staff
11/18/2025	Amvolleyballcoachesas	95	Staff
11/18/2025	Avasflowers.Net	-8.76	Staff
11/18/2025	Hampshire Napa	129.98	Staff
11/18/2025	Iaase	550	Staff
11/18/2025	Iaase	550	Staff
11/18/2025	Iaase	550	Staff
11/18/2025	Iaase	550	Staff
11/18/2025	Jewel Osco 1256	22.5	Staff
11/18/2025	Jewel Osco 1306	42.96	Staff
11/18/2025	Jewel Osco 1306	43.96	Staff
11/18/2025	Jewel Osco 2310	97.08	Staff
11/18/2025	Jewel Osco 2310	22.34	Staff
11/18/2025	Menards Carpentersvill	130.04	B&G
11/18/2025	National Science Teach	70	Staff
11/18/2025	Panda Express 1324	552	Staff
11/18/2025	Panera Bread #203291 P	59.66	Staff
11/18/2025	Panera Bread #204091 O	984.45	Staff
11/18/2025	Papa Saverios - Huntle	417.96	Staff
11/18/2025	Parts Town, Llc	207.29	B&G
11/18/2025	Rogue	308	Staff
11/18/2025	Spothero 844-356-8054	72.85	Staff
11/18/2025	Target 00018010	49.39	Staff
11/18/2025	Target 00018010	52.25	Staff
11/18/2025	The Center The Center	585	Staff
11/18/2025	The Home Depot #1948	23.47	B&G
11/18/2025	The Home Depot #1948	85.89	B&G
11/18/2025	The Home Depot #1948	99	B&G
11/18/2025	The Home Depot #1948	15.38	B&G
11/18/2025	The Home Depot #1948	303.47	B&G
11/18/2025	The Home Depot #1948	22.74	B&G
11/18/2025	The Home Depot #1948	45.48	B&G
11/18/2025	Tst Garibaldis Hoffman	383.26	Staff
11/18/2025	Walgreens #4502	17.96	Staff
11/18/2025	Wal-Mart #1531	10.94	Staff
11/18/2025	Wal-Mart #1531	130.39	Staff
11/18/2025	Wal-Mart #1531	48.34	Staff
11/18/2025	Wal-Mart #1531	67.38	Staff
11/18/2025	Wal-Mart #1531	248	Staff

11/18/2025	Wal-Mart #4641	32.62	Staff
11/18/2025	West Side Electric Sup	125.95	B&G
11/18/2025	Wm Supercenter #1814	17.36	Staff
11/18/2025	Wm Supercenter #4641	11.64	Staff
11/18/2025	Wm Supercenter #5060	13.7	Staff
11/19/2025	Amazon.Com B048z81e1	1,000.00	Staff
11/19/2025	Amvolleyballcoachesas	799	Staff
11/19/2025	Association For Career	865	Staff
11/19/2025	Association For Career	865	Staff
11/19/2025	Association For Career	865	Staff
11/19/2025	Association For Career	10	Staff
11/19/2025	Avasflowers.Net	-7.16	Staff
11/19/2025	Berlands Inc	118.75	Staff
11/19/2025	Berlands Inc	425.96	Staff
11/19/2025	Dd/Br #337637 Q35	35.83	Staff
11/19/2025	Fedex Offic15900015925	128.39	Staff
11/19/2025	Gustave A Larson Compa	11.38	Staff
11/19/2025	Gustave A Larson Compa	53.09	Staff
11/19/2025	Hobby-Lobby #520	17.91	Staff
11/19/2025	Hobby-Lobby #520	44.63	Staff
11/19/2025	Ihsbca	600	Staff
11/19/2025	Jc Licht 1250-Algonqui	86.38	Staff
11/19/2025	Jc Licht 1250-Algonqui	391.44	Staff
11/19/2025	Jewel Osco 1256	54.95	Staff
11/19/2025	Jimmy Johns - 836	83.81	Staff
11/19/2025	Julius Ai - Data Ast	45	Staff
11/19/2025	Meijer Store #206	9.18	Staff
11/19/2025	Meijer Store #206	21.94	Staff
11/19/2025	Meijer Store #206	50.64	Staff
11/19/2025	Meijer Store #206	7.68	Staff
11/19/2025	Rosati Carpentersville	75	Staff
11/19/2025	Samsclub #6339	13.94	Staff
11/19/2025	Samsclub #6339	549.3	Staff
11/19/2025	Southwes 5262106189841	245.95	Staff
11/19/2025	Sp Bagsinbulk	206	Staff
11/19/2025	Spothero 844-356-8054	100.46	Staff
11/19/2025	Spothero 844-356-8054	44.33	Staff
11/19/2025	Taylor Street Pizza Of	259.05	Staff
11/19/2025	Taylor Street Pizza Of	600	Staff
11/19/2025	The Home Depot #1940	41.77	B&G
11/19/2025	The Home Depot #1948	574.49	B&G
11/19/2025	The Home Depot #1948	67.92	B&G
11/19/2025	The Home Depot #1948	-67.92	B&G
11/19/2025	The Home Depot #1948	35.89	B&G

11/19/2025	The Home Depot #1948	14.89	B&G
11/19/2025	Tmobile Postpaid Web	4,237.20	Board Aprroved
11/19/2025	Tmobile Postpaid Web	7,291.16	Board Aprroved
11/19/2025	Usps Po 1630600136	11.9	Staff
11/19/2025	Wal-Mart #1531	82.21	Staff
11/19/2025	Wal-Mart #4641	21.5	Staff
11/19/2025	Wal-Mart #4641	35.58	Staff
11/19/2025	Wal-Mart #5060	61.61	Staff
11/19/2025	Wm Supercenter #4641	67.55	Staff
11/19/2025	Wm Supercenter #4641	325.42	Staff
11/19/2025	Wm Supercenter #4641	11.82	Staff
11/19/2025	Wm Supercenter #4641	21.45	Staff
11/19/2025	Wm Supercenter #4641	160.14	Staff
11/19/2025	Wm Supercenter #5060	50.25	Staff
11/19/2025	Wp Garthwneufeld.Wixsi	25	Staff
11/19/2025	Zieglers Ace Hdwe	239.76	B&G
11/20/2025	Aldi 40029	37.33	Staff
11/20/2025	Aldi 40063	73.45	Staff
11/20/2025	American 0012292074061	190.48	Staff
11/20/2025	Comcast Business	7,500.00	Staff
11/20/2025	Hampshire Napa	28.58	Staff
11/20/2025	Hyatt Regency Chicago	13.13	Staff
11/20/2025	Hyatt Regency Chicago	109.52	Staff
11/20/2025	Hyatt Regency Chicago	56.94	Staff
11/20/2025	Hyatt Regency Chicago	16.41	Staff
11/20/2025	Hyatt Regency Chicago	28.74	Staff
11/20/2025	Jc Licht 1250-Algonqui	61.19	Staff
11/20/2025	Jewel Osco 1256	137.76	Staff
11/20/2025	Jewel Osco 1306	21.92	Staff
11/20/2025	Jewel Osco 3394	192.93	Staff
11/20/2025	McAlisters 101345	9.96	Staff
11/20/2025	McAlisters 101345	53.54	Staff
11/20/2025	Meijer Store #206	66.57	Staff
11/20/2025	Menards Carpentersvill	41.98	B&G
11/20/2025	Nametagcountry.Com	54.5	Staff
11/20/2025	Noodles And Company	154.65	Staff
11/20/2025	Spothero 844-356-8054	1.85	Staff
11/20/2025	Spothero 844-356-8054	79.31	Staff
11/20/2025	Spothero 844-356-8054	-89.68	Staff
11/20/2025	Spothero 844-356-8054	-100.46	Staff
11/20/2025	Target 00018010	98.64	Staff
11/20/2025	The Home Depot #1940	68.88	B&G
11/20/2025	The Home Depot #1948	61.94	B&G
11/20/2025	The Home Depot #1948	45.48	B&G

11/20/2025	Tst El Fuego Tacos An	250	Staff
11/20/2025	Tst La Michoacana Ilus	96.28	Staff
11/20/2025	Tst Nothing Bundt Cak	60.98	Staff
11/20/2025	United 01623503109620	115.48	Staff
11/20/2025	Usps Po 1637810142	7.74	Staff
11/20/2025	Wal-Mart #1413	5.94	Staff
11/20/2025	Wal-Mart #1531	58.99	Staff
11/20/2025	Walmart.Com	53.28	Staff
11/20/2025	Wm Supercenter #1814	49.49	Staff
11/20/2025	Wp Garthwneufeld.Wixsi	25	Staff
11/21/2025	4te Community Unit Sch	123.48	Staff
11/21/2025	American 0010638655656	30.97	Staff
11/21/2025	American 0012292453948	435.28	Staff
11/21/2025	Avid Center	870	Staff
11/21/2025	Chipotle 0144	35.48	Staff
11/21/2025	Dd/Br #347245 Q35	8.99	Staff
11/21/2025	Eb Ihstca Tennis Coac	120	Staff
11/21/2025	Homedepot.Com	81.12	Staff
11/21/2025	Hyatt Regency Chicago	12.52	Staff
11/21/2025	Hyatt Regency Chicago	36.85	Staff
11/21/2025	Hyatt Regency Chicago	15.12	Staff
11/21/2025	Hyatt Regency Chicago	9.16	Staff
11/21/2025	Hyatt Regency Chicago	35.55	Staff
11/21/2025	Iasb	25	Staff
11/21/2025	Jewel Osco 2310	42.96	Staff
11/21/2025	Jewel Osco 2310	43.95	Staff
11/21/2025	Jewel Osco 2310	43.96	Staff
11/21/2025	Jewel Osco 3394	115.85	Staff
11/21/2025	Little Caesars #1713	101.02	Staff
11/21/2025	Lyft Ride Fri 5pm	20.38	Staff
11/21/2025	Meijer Store #206	14.99	Staff
11/21/2025	Menards Carpentersvill	119.4	B&G
11/21/2025	Menards Carpentersvill	67.37	B&G
11/21/2025	Nandos	19.24	Staff
11/21/2025	Nandos	24.94	Staff
11/21/2025	Nandos	24.86	Staff
11/21/2025	Nandos	22.79	Staff
11/21/2025	Panda Express 1324	390	Staff
11/21/2025	Parkwhiz, Inc.	-77.92	Staff
11/21/2025	Parts Town, Llc	108.81	B&G
11/21/2025	Randall Roadhouse	160.89	Staff
11/21/2025	Samsclub #6339	67.69	Staff
11/21/2025	Smashburger - 1733	21.45	Staff
11/21/2025	Spothero 844-356-8054	26.52	Staff

11/21/2025	Spothero 844-356-8054	68.74	Staff
11/21/2025	Sq Andersens Engravin	174.5	Student
11/21/2025	Symplicity Corp	300	Staff
11/21/2025	Target 00018010	56.72	Staff
11/21/2025	The Home Depot #1940	37.21	B&G
11/21/2025	The Home Depot #1940	10.98	B&G
11/21/2025	The Home Depot #1948	59.85	B&G
11/21/2025	Trackwrestling.Com	26	Staff
11/21/2025	Trackwrestling.Com	101	Staff
11/21/2025	Tst Syrup	15.5	Staff
11/21/2025	Tst The Dearborn Taver	40.47	Staff
11/21/2025	Tst The Dearborn Taver	12.37	Staff
11/21/2025	United 01623506037285	190.48	Staff
11/21/2025	United 01623506261436	204.83	Staff
11/21/2025	United 01643477443882	22.56	Staff
11/22/2025	Dd Doordash Gordonram	54.76	Staff
11/22/2025	Dd/Br #339870 Q35	195.62	Staff
11/22/2025	Hyatt Place Chicago	314.68	Staff
11/22/2025	Hyatt Regency Chicago	19.76	Staff
11/22/2025	Hyatt Regency Chicago	3.58	Staff
11/22/2025	Hyatt Regency Chicago	57.66	Staff
11/22/2025	Hyatt Regency Chicago	39	Staff
11/22/2025	Hyatt Regency Chicago	23.91	Staff
11/22/2025	Hyatt Regency Chicago	6.11	Staff
11/22/2025	Hyatt Regency Chicago	339.26	Staff
11/22/2025	Iahperd	60	Staff
11/22/2025	Iahperd	60	Staff
11/22/2025	Iahperd	155	Staff
11/22/2025	Iahperd	155	Staff
11/22/2025	Iasb	19	Staff
11/22/2025	Iasb	28.99	Staff
11/22/2025	Intercontinental Chica	372.49	Staff
11/22/2025	Jc Licht 1277-Huntley	80.99	Staff
11/22/2025	Jc Licht 1277-Huntley	80.99	Staff
11/22/2025	Lyft Ride Fri 7pm	15.05	Staff
11/22/2025	Lyft Ride Sat 12am	12.98	Staff
11/22/2025	Menards Carpentersvill	12.81	B&G
11/22/2025	Nandos	29.88	Staff
11/22/2025	Nandos	36.47	Staff
11/22/2025	Portillos Addison #62	405.91	Staff
11/22/2025	Sq Ms Chicago Limousi	225	Staff
11/22/2025	Starbucks 28867	7.43	Staff
11/22/2025	Starbucks Store 28867	10.73	Staff
11/22/2025	The Home Depot #1940	5.78	B&G

11/22/2025	The Home Depot #1940	-9.87	B&G
11/22/2025	The Home Depot #1940	20.98	B&G
11/22/2025	The Home Depot #1940	8.92	B&G
11/22/2025	The Home Depot #1948	164.86	B&G
11/22/2025	The Home Depot #1948	-692	B&G
11/22/2025	Tst Garibaldis Hoffman	260.29	Staff
11/22/2025	Tst Stans Donuts - 1	15.78	Staff
11/22/2025	Uber Trip Help.Uber.C	19.93	Staff
11/23/2025	Hilton Lexington Dwtwn	923.92	Staff
11/23/2025	Hilton Lexington Dwtwn	923.92	Staff
11/23/2025	Hyatt Regency Chicago	38.22	Staff
11/23/2025	Hyatt Regency Chicago	17.61	Staff
11/23/2025	Hyatt Regency Chicago	1,131.64	Staff
11/23/2025	Jewel Osco 1306	43.96	Staff
11/23/2025	Jewel Osco 3343	81.88	Staff
11/23/2025	Lsu Broken English Tac	28.99	Staff
11/23/2025	Menards Carpentersvill	71.67	B&G
11/23/2025	Metropolis Parking	104	Staff
11/23/2025	Nandos	62.55	Staff
11/23/2025	Portillos Algonquin84o	685.9	Staff
11/23/2025	Starbucks Store 49695	11.96	Staff
11/23/2025	The Home Depot #1948	95.45	B&G
11/23/2025	Uber Trip	19.69	Staff
11/23/2025	Wal-Mart #1413	86.2	Staff
11/23/2025	Wal-Mart #5060	92.13	Staff
11/24/2025	Amuzgo Mexican Cuisine	540	Staff
11/24/2025	Jewel Osco 2310	31.96	Staff
11/24/2025	Jewel Osco 2310	180.24	Staff
11/24/2025	Lowes #01739	49.98	Staff
11/24/2025	Marianos #544	432.11	Staff
11/24/2025	Menards Carpentersvill	131.17	B&G
11/24/2025	Menards Carpentersvill	549.99	B&G
11/24/2025	Michaels Stores 4802	21.42	Student
11/24/2025	Michaels Stores 4802	86.89	Student
11/24/2025	Papa Saverios	440	Staff
11/24/2025	Rosati Carpentersville	61.54	Staff
11/24/2025	The Home Depot #1940	31.35	B&G
11/24/2025	The Home Depot #1948	47.38	B&G
11/24/2025	The Home Depot #1948	126.48	B&G
11/24/2025	The Home Depot #1948	179	B&G
11/24/2025	The Home Depot #1948	446	B&G
11/24/2025	The Home Depot #1948	20.34	B&G
11/24/2025	Trane Supply-112420	6.62	B&G
11/24/2025	Tst Garibaldis Hoffman	585.5	Staff

11/24/2025	Wal-Mart #1531	57.38	Staff
11/24/2025	Wal-Mart #4641	302	Staff
11/24/2025	Wm Supercenter #1413	259.3	Staff
11/24/2025	Wm Supercenter #1814	68	Staff
11/24/2025	Wm Supercenter #4641	58.75	Staff
11/25/2025	Ferguson Ent #1123	989.95	B&G
11/25/2025	Ezcater Taylor Street	548.47	Staff
11/25/2025	Gustave A Larson Compa	27.18	Staff
11/25/2025	Gustave A Larson Compa	37.14	Staff
11/25/2025	Gustave A Larson Compa	117.68	Staff
11/25/2025	Jewel Osco 2310	43.96	Staff
11/25/2025	Jewel Osco 2310	43.96	Staff
11/25/2025	Menards Carpentersvill	63.98	B&G
11/25/2025	Menards Carpentersvill	196.55	B&G
11/25/2025	Papa Saverios - Huntle	124.99	Staff
11/25/2025	The Home Depot #1940	16.35	B&G
11/25/2025	Trane Supply-112420	11.08	B&G
11/25/2025	United 01623514938754	499.39	Staff
11/25/2025	United 01623514976602	499.39	Staff
11/25/2025	United 01623515377315	499.39	Staff
11/25/2025	United 01623515419864	499.39	Staff
11/25/2025	United 01623515462645	499.39	Staff
11/25/2025	Usps Po 1633970140	156	Staff
11/25/2025	Wal-Mart #1531	85.08	Staff
11/25/2025	Wal-Mart #4641	307.35	Staff
11/25/2025	Wm Supercenter #5060	6.52	Staff
11/26/2025	Dickssportinggoods.Com	-197.95	Staff
11/28/2025	Dd/Br #339870 Q35	195.62	Staff
11/28/2025	Exxon Tyler Creek Mart	45.94	Staff
11/28/2025	Kohls #0066	13.99	Staff
11/28/2025	Marianos #544	98.86	Staff
11/28/2025	Sams Club #6339	75.69	Staff
11/28/2025	Sams Club #6487	125.67	Staff
11/29/2025	Dickssportinggoods.Com	1,425.48	Staff
11/29/2025	Kohls #0662	285.3	Staff
11/30/2025	Wm Supercenter #1413	52.5	Staff
12/1/2025	Google Cloud Ljj86n	32.22	Staff
12/1/2025	Hobby-Lobby #520	264.1	Staff
12/1/2025	Hyatt Reg Chicago Evnt	-1,414.97	Staff
12/1/2025	Jewel Osco 1256	3.58	Staff
12/1/2025	Meijer Store #206	142.42	Staff
12/1/2025	Meijer Store #206	218.26	Staff
12/1/2025	Menards Carpentersvill	8.4	B&G
12/1/2025	Menards Carpentersvill	38.39	B&G

12/1/2025	Menards Crystal Lake I	41.88	B&G
12/1/2025	National Council Of Te	50	Staff
12/1/2025	National Council Of Te	59	Staff
12/1/2025	Oreilly 3416	129.12	B&G
12/1/2025	Sams Club.Com	258.21	Staff
12/1/2025	Samsclub #6339	468.52	Staff
12/1/2025	Target.Com	527.95	Student
12/1/2025	The Home Depot #1940	17.12	B&G
12/1/2025	The Home Depot #1940	1,929.00	B&G
12/1/2025	The Home Depot #1940	20.46	B&G
12/1/2025	The Home Depot #1940	95.88	B&G
12/1/2025	The Home Depot #1948	62.24	B&G
12/1/2025	The Home Depot #1948	189.68	B&G
12/1/2025	The Home Depot #1948	45.48	B&G
12/1/2025	Walgreens #4502	267.15	Staff
12/1/2025	Walgreens #5603	9.7	Staff
12/1/2025	Wal-Mart #1531	142.56	Staff
12/1/2025	Wal-Mart #4641	19.38	Staff
12/1/2025	Wal-Mart #4641	10.18	Staff
12/1/2025	Wal-Mart #5060	18.34	Staff
12/1/2025	Wm Supercenter #4641	329.07	Staff
12/1/2025	Wm Supercenter #4641	113.96	Staff
12/1/2025	Wm Supercenter #5060	57.68	Staff
12/1/2025	Wm Supercenter #5060	1,521.47	Staff
12/1/2025	Wm Supercenter #5060	66.55	Staff
12/1/2025	Wm Supercenter #5060	112.28	Staff
12/2/2025	Aldi 40038	11.52	Staff
12/2/2025	Aldi 40061	6.14	Staff
12/2/2025	Apstylebook.Com	27	Staff
12/2/2025	Base Solutions-Elgin	182.94	Staff
12/2/2025	Bw Supply Center-Schau	694.19	Staff
12/2/2025	Cassidy Tire And Servi	200.97	Staff
12/2/2025	Dollartree	25.25	Staff
12/2/2025	Gfs Store #1913	47.43	Staff
12/2/2025	Homedepot.Com	99.9	Staff
12/2/2025	Illinois School Psycho	75	Staff
12/2/2025	Jc Licht 1250-Algonqui	63.96	Staff
12/2/2025	Jewel Osco 1256	114.3	Staff
12/2/2025	Meijer Store #206	8.99	Staff
12/2/2025	Meijer Store #206	28.74	Staff
12/2/2025	Meijer Store #206	69.37	Staff
12/2/2025	Meijer Store #206	97.16	Staff
12/2/2025	Menards Carpentersvill	207.26	B&G
12/2/2025	Panera Bread #203291 P	16.08	Staff

12/2/2025	Ralph Helm Inc	108.1	B&G
12/2/2025	Target.Com	9.18	Student
12/2/2025	Target.Com	63.26	Student
12/2/2025	Target.Com	85.72	Student
12/2/2025	The Home Depot #1940	16.97	B&G
12/2/2025	The Home Depot #1948	176.54	B&G
12/2/2025	The Home Depot #1948	10.88	B&G
12/2/2025	The Home Depot #1948	-54.88	B&G
12/2/2025	The Home Depot #1948	35.46	B&G
12/2/2025	Uline Ship Supplies	2,450.13	Staff
12/2/2025	Wal-Mart #1531	114	Staff
12/2/2025	Wal-Mart #1531	114	Staff
12/2/2025	Wal-Mart #4641	279.84	Staff
12/2/2025	Wal-Mart #5060	71.79	Staff
12/2/2025	Wal-Mart #5276	332.07	Student
12/2/2025	Wm Supercenter #5060	36.86	Staff
12/3/2025	Elgin Key & Lock Co	62.85	B&G
12/3/2025	Allianz Travel Ins	29.66	Staff
12/3/2025	American 0012295486617	366.16	Staff
12/3/2025	Crown Awards Inc	56.07	Staff
12/3/2025	Custompatchf	265.35	Staff
12/3/2025	Esea Eseanetwork.Org	2,083.00	Staff
12/3/2025	Hobby-Lobby #520	6.98	Staff
12/3/2025	Homedepot.Com	796	Staff
12/3/2025	Kohls #0662	920.55	Staff
12/3/2025	Meijer Store #206	83.94	Staff
12/3/2025	Meijer Store #206	48.84	Staff
12/3/2025	Menards Carpentersvill	68.83	B&G
12/3/2025	Menards Carpentersvill	25.98	B&G
12/3/2025	Randall Roadhouse	41.21	Staff
12/3/2025	Remarkable	2.99	Staff
12/3/2025	Russo Power Equipment	92.97	B&G
12/3/2025	Target 00018010	106.87	Staff
12/3/2025	Target.Com	14.97	Student
12/3/2025	Target.Com	15	Student
12/3/2025	Target.Com	19.77	Student
12/3/2025	Target.Com	26.67	Student
12/3/2025	Target.Com	43.24	Student
12/3/2025	Target.Com	44.55	Student
12/3/2025	Target.Com	80.31	Student
12/3/2025	Target.Com	80.99	Student
12/3/2025	Target.Com	134.73	Student
12/3/2025	Target.Com	147.75	Student
12/3/2025	Target.Com	164.75	Student

12/3/2025	Target.Com	187.03	Student
12/3/2025	The Home Depot #1940	189.96	B&G
12/3/2025	Tlf Everything Floral	140.9	Staff
12/3/2025	Trane Supply-112420	474.69	B&G
12/3/2025	Tst Fire Bar & Grill	28.97	Staff
12/3/2025	Tst Fire Bar & Grill	21.58	Staff
12/3/2025	United 01623537917385	173.97	Staff
12/3/2025	United 01623538589256	338.97	Staff
12/3/2025	Wal-Mart #1531	11.64	Staff
12/3/2025	Wal-Mart #1531	11.78	Staff
12/3/2025	Wal-Mart #4641	201.5	Staff
12/3/2025	Wal-Mart #5060	19.94	Staff
12/3/2025	Wal-Mart #5060	28.72	Staff
12/3/2025	Wal-Mart #5060	95.78	Staff
12/3/2025	Wal-Mart #5060	186.72	Staff
12/3/2025	Wal-Mart #5060	132.32	Staff
12/3/2025	Zieglers Ace Hdwe	19.68	B&G
12/3/2025	Zieglers Ace Hdwe	84.29	B&G
12/4/2025	Adobe	9.99	Staff
12/4/2025	Countrydonuts	105	Staff
12/4/2025	Dollar Tree	33	Staff
12/4/2025	Fastsigns 100801	81	Staff
12/4/2025	Five Below 716	168	Staff
12/4/2025	Five Below 716	121.1	Staff
12/4/2025	Grainger	61.65	Staff
12/4/2025	Hampshire Napa	113.33	Staff
12/4/2025	Meijer Store #206	9.48	Staff
12/4/2025	Meijer Store #206	14.97	Staff
12/4/2025	Morettis Restaurante	2,762.29	Staff
12/4/2025	Sams Club #6339	27.92	Staff
12/4/2025	Samsclub #6339	147.59	Staff
12/4/2025	Smartsign	784.8	Staff
12/4/2025	Target 00018010	9.98	Staff
12/4/2025	Tst Lou Malnatis - L	461.07	Staff
12/4/2025	Village Fresh Market	55.27	Staff
12/4/2025	Wal-Mart #4641	183.83	Staff
12/4/2025	Wal-Mart #5060	142.03	Staff
12/5/2025	Tst Nothing Bundt Cak	1,049.85	Staff
12/5/2025	Tst Nothing Bundt Cak	152.45	Staff

ACTIVITY ACCOUNT SUMMARY
FOR MONTH OF: November, 2025

	Month to Date			Year To Date			
	Month End Receipts	Month End Disbursements	Month End Activity	July 1, 2025 Beginning Book Balance	Year to Date Receipts	Year to Date Disbursements	Year to Date Book Balance
School							
Algonquin Lakes ES	$ 60.38	$ -	$ 60.38	$ 12,594	$ 4,023	$ 2,807	$ 13,810
Algonquin M.S.	$ 3,050.20	$ 5,736.11	$ (2,685.91)	$ 16,150	$ 22,014	$ 17,989	$ 20,175
Big Timber E.S	$ 50.92	$ 1,039.34	$ (988.42)	$ 13,665	$ 7,092	$ 6,163	$ 14,594
Carpentersville M.S.	$ 484.98	$ 100.00	$ 384.98	$ 38,753	$ 5,388	$ 3,150	$ 40,990
DeLacey	$ 21.11	$ -	$ 21.11	$ 4,160	$ 2,594	$ 150	$ 6,604
Dundee-Crown H.S.	$ 10,458.57	$ 3,171.13	$ 7,287.44	$ 346,339	$ 90,981	$ 246,268	$ 191,052
Dundee Highlands	$ 245.20	$ -	$ 245.20	$ 4,194	$ 404	$ -	$ 4,598
Dundee M.S.	$ 4,533.07	$ 6,485.77	$ (1,952.70)	$ 162,018	$ 37,236	$ 45,659	$ 153,596
Eastview ES	$ 9.02	$ 407.42	$ (398.40)	$ 2,569	$ 1,441	$ 1,761	$ 2,249
Gary D Wright ES	$ 3,551.16	$ 6,090.36	$ (2,539.20)	$ 8,282	$ 19,173	$ 11,269	$ 16,186
Gilberts ES	$ 5,902.69	$ 6,842.73	$ (940.04)	$ 5,971	$ 6,092	$ 7,443	$ 4,620
Golfview ES	$ 15.82	$ 690.00	$ (674.18)	$ 3,372	$ 1,573	$ 2,160	$ 2,785
Hampshire ES	$ 2,158.59	$ 1,012.41	$ 1,146.18	$ 3,533	$ 10,071	$ 6,621	$ 6,984
Hampshire H.S.	$ 51,206.66	$ 31,240.33	$ 19,966.33	$ 376,043	$ 233,391	$ 141,407	$ 468,027
Hampshire M.S.	$ 3,290.48	$ 9,319.18	$ (6,028.70)	$ 82,672	$ 21,964	$ 27,414	$ 77,222
H.D. Jacobs H.S.	$ 8,175.29	$ 29,597.37	$ (21,422.08)	$ 315,640	$ 174,883	$ 168,947	$ 321,575
Lake In The Hills ES	$ 32.87	$ -	$ 32.87	$ 7,605	$ 2,671	$ -	$ 10,276
Lakewood ES	$ 2,549.76	$ 250.00	$ 2,299.76	$ 17,198	$ 5,369	$ 6,080	$ 16,487
Liberty ES	$ 1,812.49	$ 1,800.00	$ 12.49	$ 9,004	$ 3,723	$ 3,980	$ 8,747
Lincoln Prairie ES	$ 1,026.89	$ -	$ 1,026.89	$ 11,280	$ 5,226	$ 468	$ 16,037
Meadowdale ES	$ 12.58	$ -	$ 12.58	$ 2,031	$ 8,337	$ 6,549	$ 3,820
Neubert ES	$ 769.74	$ 973.00	$ (203.26)	$ 4,096	$ 829	$ 1,165	$ 3,760
Parkview ES	$ 51.10	$ 169.50	$ (118.40)	$ 8,524	$ 3,811	$ 2,079	$ 10,257
Perry ES	$ 87.91	$ 391.87	$ (303.96)	$ 9,362	$ 3,342	$ 892	$ 11,812
Sleepy Hollow ES	$ 10.62	$ -	$ 10.62	$ 3,540	$ 60	$ 266	$ 3,334
Westfield ES/MS	$ 6,504.22	$ 7,692.23	$ (1,188.01)	$ 56,574	$ 30,163	$ 26,131	$ 60,606
Total	$ 106,072.32	$ 113,008.75	$ (6,936.43)	$ 1,525,169	$ 701,852	$ 736,817	$ 1,490,204

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	13,749.92	60.38			13,810.30
Total Cash Accounts	13,749.92	60.38	0.00	0.00	13,810.30
Other Accounts					
200M-00-00 Special Ed	165.25				165.25
2032-00-00 Class of 2032	337.16				337.16
2033-00-00 Class of 2033	(896.38)				(896.38)
2034-00-00 Class of 2034	735.24				735.24
2035-00-00 Class of 2035	52.93				52.93
2036-00-00 Class of 2036	0.44				0.44
2038-00-00 Class of 2038	363.50				363.50
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
2420-10-00 Board Game Club	464.00				464.00
2590-10-00 Lady Lions Running Club	3,187.08				3,187.08
2590-20-00 Boys Running Club	1,366.08				1,366.08
4100-10-10 Fitness Club	130.05				130.05
4200-10-00 Birthday Books	555.00				555.00
4200-20-00 Book Fair	1,247.69				1,247.69
4210-00-00 Holiday Creations	135.85				135.85
4300-00-00 Yearbook	777.51				777.51
5100-00-00 General Fund	289.70				289.70
5500-10-00 ALES Grant Awards	18.19				18.19
5700-00-00 Social Committee	245.00				245.00
6000-00-00 Interest Income	2,347.60	60.38			2,407.98
6000-30-00 Field Trip Reserve	2,085.69				2,085.69
Total Other Accounts	13,749.92	60.38	0.00	0.00	13,810.30

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	22,861.84	3,050.20	5,736.11		20,175.93
Total Cash Accounts	22,861.84	3,050.20	5,736.11	0.00	20,175.93
Other Accounts					
2000-10-00 Student Council	585.78	586.00			1,171.78
2030-00-00 Class of 2030	667.58				667.58
2031-00-00 Class of 2031	34.86				34.86
2032-00-00 Class of 2032	316.32				316.32
2110-10-00 Band	368.84		49.50		319.34
2140-10-00 Chorus	230.03				230.03
2150-30-00 Musical	5,588.26				5,588.26
2151-10-00 Music Club	6,353.06	821.00	4,927.58		2,246.48
2220-10-00 Art Club	576.14	120.00			696.14
2230-10-00 Beta Club	2,009.76	105.00			2,114.76
2240-00-00 Baking Club	0.16				0.16
2250-00-00 Chess Club	0.10				0.10
2391-10-00 AVID	724.92	1,038.00	578.03		1,184.89
2430-10-00 Special Ed Community Trips	5.50				5.50
2590-40-00 Read-a-Thon	373.79				373.79
3020-00-00 Wrestling	396.89				396.89
3100-20-00 Volleyball	54.15				54.15
3110-10-00 Cross Country	184.25				184.25
3210-00-00 Boys Basketball	154.51				154.51
3210-10-00 Girls Basketball	123.14				123.14
3230-10-00 Track and Field	114.16				114.16
3250-20-10 Poms/Dance	87.48		100.00	100.00	87.48
3350-20-10 Cheerleading	34.18				34.18
4100-10-00 PBIS	102.91				102.91
4100-30-00 General	17.91				17.91
4300-30-00 Staff Account	19.11				19.11
5110-10-00 D300 Honors Band Concert	102.20				102.20
5110-20-00 MB Jazz Ensembles	739.01	300.00	81.00		958.01
5200-00-00 Physical Education Fund	74.50				74.50
6000-20-00 Field Trip Reserve	2,153.00				2,153.00
6000-30-00 Interest Income	669.34	80.20		(100.00)	649.54
Total Other Accounts	22,861.84	3,050.20	5,736.11	0.00	20,175.93

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 BMOHarris Checking Account	15,582.74	50.92	1,039.34		14,594.32
Total Cash Accounts	15,582.74	50.92	1,039.34	0.00	14,594.32
Other Accounts					
2033-00-00 Class of 2033	215.00		215.00		0.00
2036-00-00 Class of 2036	845.81		414.34		431.47
2037-00-00 Class of 2037	860.00				860.00
2038-00-00 Class of 2038	410.00		410.00		0.00
3010-00-00 Yearbook	1,157.00				1,157.00
3100-20-00 Math and Reading Night	1,236.00				1,236.00
3200-10-00 Running Club	554.05				554.05
4100-30-00 General	180.04				180.04
4200-10-00 Field Trip Donaton	3,579.52				3,579.52
5100-10-00 PBIS	390.00				390.00
5100-10-10 Staff Sunshine Account	1,655.35				1,655.35
6000-00-00 Interest Income	974.97	50.92			1,025.89
6000-30-00 Field Trip Reserve	3,525.00				3,525.00
Total Other Accounts	15,582.74	50.92	1,039.34	0.00	14,594.32

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	40,605.74	484.98	100.00		40,990.72
Total Cash Accounts	40,605.74	484.98	100.00	0.00	40,990.72
Other Accounts					
2000-10-00 Student Council	4,236.49				4,236.49
2030-00-00 Class of 2030	117.00				117.00
2031-00-00 Class of 2031	913.06				913.06
2032-00-00 Class of 2032	1,089.68				1,089.68
2105-00-00 Man in Demand/Dare to be Rare	447.56				447.56
2110-10-00 Music	739.12				739.12
2110-20-00 MB Jazz	420.00				420.00
2120-10-00 Drama	1,992.17		100.00		1,892.17
2140-10-00 Chorus	846.04				846.04
2221-10-00 Art Club	10.00				10.00
2230-10-00 Beta Club	944.68	124.00			1,068.68
2235-10-00 Chess Club	72.30	55.50			127.80
2481-10-00 Yearbook	2,335.56				2,335.56
2590-40-00 Relay for Life	2.00				2.00
2670-20-00 Book Fair	13.14				13.14
3250-20-10 Poms	2,868.85				2,868.85
3350-20-10 Cheerleading	3,966.89				3,966.89
4101-30-00 AVID	9,191.67				9,191.67
4210-20-00 General	5,232.82	174.50			5,407.32
4300-30-00 Sunshine	1,032.14				1,032.14
6000-00-00 Interest	634.57	130.98			765.55
6000-30-00 Field Trip Reserve	3,500.00				3,500.00
Total Other Accounts	40,605.74	484.98	100.00	0.00	40,990.72

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Cash Account	6,583.15	21.11			6,604.26
Total Cash Accounts	6,583.15	21.11	0.00	0.00	6,604.26
Other Accounts					
4100-00-00 Student Memorial Fundraiser	85.80				85.80
4700-00-00 Pyramid Model Committee	1,466.29				1,466.29
5100-00-00 General Student Activities	109.19				109.19
5200-00-00 PBIS	1,791.25				1,791.25
6000-00-00 Interest Income	630.62	21.11			651.73
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	6,583.15	21.11	0.00	0.00	6,604.26

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	183,764.83	10,458.57	3,171.13		191,052.27
Total Cash Accounts	183,764.83	10,458.57	3,171.13	0.00	191,052.27
Other Accounts					
1000-10-10 Banking Corrections	(204.00)				(204.00)
2000-10-00 Student Council	3,680.98	700.00		(1,000.00)	3.380.98
2095-10-00 Animation Club	98.78				98.78
2110-10-00 Instrumental Music	2,188.01				2.188.01
2120-10-00 Drama Club	3,050.53				3,050.53
2120-20-00 Musical Account	1,872.61				1,872.61
2120-30-00 Fall Play	12,016.39	3,155.00	150.00		15.021.39
2140-10-00 Choral Music	0.00	175.00			175.00
2145-50-00 Orchestra	13,840.19				13.840.19
2223-20-00 Charger Pride-Staff	2,311.81				2,311.81
2230-10-00 Beta Club	3,555.68				3,555.68
2235-10-00 SAFE	1,818.42				1,818.42
2240-10-00 Black Youth Alliance	0.00			500.00	500.00
2260-10-00 Industrial Ed Club	353.86				353.86
2263-10-00 Rotary Interact	1,491.14				1,491.14
2280-20-00 Environmental Club	1,715.18		50.00		1,665.18
2282-10-00 GirlUp	1,362.34				1.362.34
2310-10-00 World Language (French) Club	2,990.19				2.990.19
2340-10-00 Science Olympiad	222.88	69.26			292.14
2370-10-00 FACS Club	1,157.00				1,157.00
2375-10-00 Literary Arts Magazine	2,509.15				2,509.15
2385-10-00 Poetry Club-Souls Spill Ink	1,088.58			500.00	1.588.58
2390-10-00 National Honor Society	1,813.93				1.813.93
2390-20-00 Illinois Music Honors Society	238.63				238.63
2391-10-00 AVID	2,585.07		1,177.50		1,407.57
2392-00-00 PSI Alpha	301.32				301.32
2408-10-00 GSA/LGBT Support Group	949.70				949.70
2439-10-00 Peer Mentors	298.30				298.30
2450-10-00 Debate Team	212.32				212.32
2590-40-00 Relay for Life	688.95				688.95
2591-10-00 Fight the Stigma	756.25				756.25
2592-10-00 Minority Leadership	804.52				804.52
2595-10-00 HOSA	221.22				221.22
2618-10-10 Operation Click	1,743.85				1,743.85
2700-10-20 Work Program/Buttons/Store	950.33				950.33
3100-20-20 Baseball	9,975.50				9,975.50
3150-20-10 Softball	4,118.11				4,118.11
3200-20-10 Girls Basketball	3,531.70				3,531.70
3200-20-20 Boys Basketball	8,784.51				8.784.51
3250-00-00 Dance Team (Poms)	7,088.67	3,032.00	490.63		9,630.04
3300-20-10 Girls Soccer	2,774.02				2,774.02
3300-20-20 Boys Soccer	5,099.91		648.00		4,451.91
3350-20-10 Cheerleading	2,637.14	2,585.00	655.00		4,567.14
3400-20-10 Girls Tennis	1,680.12				1.680.12
3400-20-20 Boys Tennis	1,107.32				1,107.32
3450-20-10 Girls Swimming	2,608.61				2,608.61
3500-20-10 Girls Track	4,777.19				4,777.19
3500-20-20 Boys Track	665.90				665.90
3600-20-10 Girls Golf	3,231.88				3.231.88

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
3600-20-20 Boys Golf	3,249.69				3,249.69
3650-20-10 Boys Lacrosse	2,299.60				2,299.60
3700-20-10 Football	3,505.56				3,505.56
3750-20-10 Flag Football	2,316.07				2,316.07
3800-20-00 Cross Country	965.55				965.55
3850-20-00 Wrestling	2,474.17	120.00			2,594.17
3900-20-00 Volleyball	2,903.49				2,903.49
4000-10-00 Sr. Class Gift	5,242.96				5,242.96
4100-30-00 General	21,175.39			1,504.69	22,680.08
4300-20-00 Sunshine Club/Staff Pride	1,073.07				1,073.07
4700-30-00 Scholarships	2,185.67				2,185.67
4750-10-00 Testing Prep	1,318.00				1,318.00
6000-00-00 Interest Income	2,004.69	622.31		(1,504.69)	1,122.31
6000-30-00 Field Trip Reserve	6,286.23				6,286.23
Total Other Accounts	183,764.83	10,458.57	3,171.13	0.00	191,052.27

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,352.77	245.20			4,597.97
Total Cash Accounts	4,352.77	245.20	0.00	0.00	4,597.97
Other Accounts					
2033-10-00 Class of 2033 Field Trips	178.31	231.00		154.00	563.31
2034-10-00 Class of 2034 Field Trips	196.12				196.12
2035-10-00 Class of 2035 Field Trips	127.25				127.25
2036-00-00 Class of 2036	15.80				15.80
2037-10-00 Class of 2037 Field Trips	35.10				35.10
4100-30-00 General Fund	672.37				672.37
4200-10-00 Service Club	833.87				833.87
6000-00-00 Interest Income	295.95	14.20			310.15
6000-30-00 Field Trip Reserve	1,998.00			(154.00)	1,844.00
Total Other Accounts	4,352.77	245.20	0.00	0.00	4,597.97

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	155,548.25	4,533.07	6,485.77		153,595.55
Total Cash Accounts	155,548.25	4,533.07	6,485.77	0.00	153,595.55
Other Accounts					
2000-10-00 Cardunal Council (Student)	4,281.14		192.04		4,089.10
2030-10-00 Class of 2030-A	937.89				937.89
2030-20-00 Class of 2030-B	937.88				937.88
2031-10-00 Class of 2031-A	236.48				236.48
2031-20-00 Class of 2031-B	236.49				236.49
2032-00-00 Class of 2032-A	365.39				365.39
20TG-00-00 Universal Team (PBIS)	2,253.18		258.00		1,995.18
20TY-00-00 Secondary Team	234.19				234.19
2110-10-00 Band	10,567.18		1,493.00		9,074.18
2130-10-00 Music Department	5,385.63	930.00		1,200.00	7,515.63
2140-10-00 Chorus/Vocal	4,134.64				4,134.64
2150-30-00 Musical/Ensembles	21,663.14				21,663.14
2155-10-00 Orchestra	13,985.16				13,985.16
2220-10-00 Art Club	5,946.15				5,946.15
2230-10-00 Beta Club	2,024.84	140.00	245.76		1,919.08
2380-10-00 Targeted Intervention Team	13.53				13.53
2391-10-00 AVID	3,645.67		1,302.50		2,343.17
2425-10-00 Exploratory/Spanish	446.34				446.34
2431-10-00 Life Program (SPED)	47.52				47.52
2432-10-00 Snack (skills) Program	496.56				496.56
2435-10-00 S.O.A.R.	111.55				111.55
2436-10-00 SWANS	23.22				23.22
2481-10-00 Yearbook Club	165.12				165.12
2530-10-00 Chess Club	326.91				326.91
2560-30-00 Book Club	6.15				6.15
2565-00-00 Bracelet Club	370.00				370.00
2566-10-00 Garden Club	226.04				226.04
2570-30-00 IMC	598.17				598.17
2590-10-00 Lions	16.11				16.11
2615-10-00 Midnight Mile	23,345.56	140.00	446.12		23,039.44
2619-10-00 Cardunal Care	3,301.59				3,301.59
2620-10-00 Scrapbook	102.00				102.00
2625-10-00 Schoolpalooza	827.91				827.91
2630-10-00 Ski Club	3,362.35				3,362.35
2631-10-00 Washington D.C. Trip	143.27				143.27
2635-10-00 Snowflake	1,331.31				1,331.31
2655-10-00 Battle of the Books	5.30				5.30
2665-10-00 Spelling Bee	21.34				21.34
2670-10-00 Robotics	1,356.65				1,356.65
2675-00-00 STEM	65.35				65.35
3000-20-00 Athletics (DEL:2yr 15/16)	135.00				135.00
3010-00-00 Ultimate Club	352.24				352.24
3207-20-10 Girls Basketball - 7th	83.51				83.51
3207-20-20 Boys Basketball - 7th	0.62				0.62
3208-20-20 Boy's Basketball - 8th	310.27				310.27
3250-20-10 Poms	0.40				0.40
3253-20-10 Intramural Basketball	82.06				82.06
3254-20-00 Intramural Poms	121.95				121.95
3255-20-10 Intramural Wrestling	48.00	1,075.00	661.74		461.26

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
3350-20-10 Cheerleading	31.80				31.80
3400-10-00 Color Guard	212.49				212.49
3500-20-10 Track Team	96.18				96.18
3600-10-00 Flag Football	813.59				813.59
3800-20-00 Cross Country	86.51				86.51
3800-20-10 Marathon Club - 6th Gr.CC Only	16.00				16.00
3840-10-00 Wiffle Ball	315.54				315.54
3850-20-00 Wrestling	844.08				844.08
3900-20-00 Volleyball	137.55				137.55
4100-30-00 General	18,480.49			(1,200.00)	17,280.49
4110-10-00 Outdoor Club	1,678.51	1,740.00	1,359.24		2,059.27
4210-00-00 Fall Play	9,370.95		527.37		8,843.58
4220-00-00 Street Ensemble	143.19				143.19
4230-00-00 Buddy Club	114.14				114.14
4300-30-00 Faculty (Social) Fund	136.00				136.00
4400-30-00 Fitness Club (PE)	4,162.76				4,162.76
4500-30-00 Flower Fund	535.58				535.58
6000-00-00 Interest Income	1,020.94	508.07			1,529.01
6000-30-00 Field Trip Reserve	2,673.00				2,673.00
Total Other Accounts	155,548.25	4,533.07	6,485.77	0.00	153,595.55

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	2,646.48	9.02	407.42		2.248.08
Total Cash Accounts	2,646.48	9.02	407.42	0.00	2,248.08
Other Accounts					
2029-00-00 Class of 2029	59.55				59.55
2032-00-00 Class of 2032	64.09				64.09
2034-00-00 Class of 2034	(66.04)				(66.04)
2035-00-00 Class of 2035	(506.00)				(506.00)
2036-00-00 Class of 2036	1,107.31				1,107.31
2037-00-00 Class of 2037	377.00		407.42		(30.42)
2100-10-10 Julie Voss Class-Inactive	0.10				0.10
2100-20-10 LEAP Program	15.00				15.00
4100-30-00 General	555.03				555.03
5010-00-00 Library Books (Birthday Club)	232.59				232.59
6000-00-00 Interest Income	461.85	9.02			470.87
6000-30-00 Field Trip Reserve	346.00				346.00
Total Other Accounts	2,646.48	9.02	407.42	0.00	2,248.08

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	18,724.99	3,551.16	6,090.36		16,185.79
Total Cash Accounts	18,724.99	3,551.16	6,090.36	0.00	16,185.79
Other Accounts					
2033-00-00 Class of 2033	2,162.53	500.00			2,662.53
2034-00-00 Class of 2034	9,233.01	500.00	6,090.36		3,642.65
2035-00-00 Class of 2035	1,578.88	500.00			2,078.88
2036-00-00 Class of 2036	1,297.39	500.00			1,797.39
2037-00-00 Class of 2037	1,449.34	500.00			1,949.34
2038-00-00 Class of 2038	0.00	500.00			500.00
2140-10-10 Chorus	788.82	500.00			1,288.82
2215-10-10 Yearbook - Elem	726.00				726.00
2499-20-00 Apparel Store	0.11				0.11
2590-30-00 Girls on the Run	5.00				5.00
4100-30-00 General	63.48				63.48
4300-20-00 Staff Wear	75.00				75.00
5010-10-00 PBIS	1,343.65				1,343.65
6000-00-00 Interest Income	273.78	51.16			324.94
6000-30-00 Field Trip Reserve	(272.00)				(272.00)
Total Other Accounts	18,724.99	3,551.16	6,090.36	0.00	16,185.79

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	5,560.75	5,902.69	6,842.73		4,620.71
Total Cash Accounts	5,560.75	5,902.69	6,842.73	0.00	4,620.71
Other Accounts					
2000-20-00 LIFE Program	2,788.87	70.00			2,858.87
2032-00-00 Class of 2032	(378.75)				(378.75)
2033-00-00 Class of 2033	(841.95)				(841.95)
2034-00-00 Class of 2034	(36.75)	5,300.00	6,842.73		(1,579.48)
2035-00-00 Class of 2035	(705.07)	516.00			(189.07)
2036-00-00 Class of 2036	(118.60)				(118.60)
2037-00-00 Class of 2037	(384.90)				(384.90)
2276-10-00 Field Trips	27.02				27.02
2277-10-00 Field Days	595.68				595.68
2590-40-00 Relay for Life	700.81				700.81
4100-30-00 General	514.10				514.10
5000-10-00 Staff Social Account	(38.30)				(38.30)
6000-00-00 Interest Income	938.59	16.69			955.28
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	5,560.75	5,902.69	6,842.73	0.00	4,620.71

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,459.41	15.82	690.00		2.785.23
Total Cash Accounts	3,459.41	15.82	690.00	0.00	2,785.23
Other Accounts					
2151-10-20 Summer Music Camp	268.29				268.29
2590-40-00 Relay for Life	144.00				144.00
4100-30-00 General	574.49				574.49
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
5000-10-10 Staff Spirit Wear	154.33				154.33
6000-00-00 Interest Income	316.99	15.82			332.81
6000-30-00 Field Trip Reserve	1,368.00		690.00		678.00
Total Other Accounts	3,459.41	15.82	690.00	0.00	2,785.23

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Bank Checking	5,837.86	2,158.59	1,012.41		6,984.04
Total Cash Accounts	5,837.86	2,158.59	1,012.41	0.00	6,984.04
Other Accounts					
2033-00-00 Class of 2033	(100.00)				(100.00)
2034-00-00 Class of 2034	479.58				479.58
2035-00-00 Class of 2035	148.66				148.66
2036-00-00 Class of 2036	858.00	855.00		405.00	2,118.00
2037-00-00 Class of 2037	0.00	329.00	390.00	84.00	23.00
2140-20-00 Chorus	10.55				10.55
2270-10-00 Environmental Science	556.08	250.00	622.41		183.67
2618-40-00 Donations	548.10				548.10
4100-30-00 General	117.51				117.51
5100-00-00 Scholastic Book Fair	436.65				436.65
5110-00-00 Yearbook	292.00				292.00
5200-00-00 Sunshine Staff Account	466.53	700.00			1,166.53
6000-00-00 Interest Income	269.20	24.59			293.79
6000-30-00 Field Trip Reserve	1,755.00			(489.00)	1,266.00
Total Other Accounts	5,837.86	2,158.59	1,012.41	0.00	6,984.04

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	448,061.04	51,206.66	31,240.33		468,027.37
Total Cash Accounts	448,061.04	51,206.66	31,240.33	0.00	468,027.37
Other Accounts					
2000-10-00 Student Council	2,554.94				2,554.94
2014-10-00 Homecoming	33,548.93				33,548.93
2015-10-10 Class of 2015 Statue Maintenan	69.26				69.26
2026-00-00 Class of 2026	6,037.90				6,037.90
2027-00-00 Class of 2027	10,324.47	380.00			10,704.47
2028-00-00 Class of 2028	1,977.96				1,977.96
2029-00-00 Class of 2029	3,666.50				3,666.50
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	1,076.99				1,076.99
2150-30-00 Musical	4,937.20				4,937.20
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	28,341.47				28,341.47
2220-10-00 Art Club	1,243.30				1,243.30
2222-10-00 ABC Business Club	1,475.92				1,475.92
2223-00-00 ASL Club	498.45				498.45
2225-10-00 Black Student Alliance	4,428.92				4,428.92
2225-20-00 Hispanic Youth Alliance	542.80	106.68			649.48
2230-10-00 Debate Team	545.74	840.00	300.00		1,085.74
2240-10-00 Drama Club	1,890.37	4,579.07	370.25		6,099.19
2250-10-10 GSA Club	96.25				96.25
2260-10-00 Industrial Arts	2,591.92				2,591.92
2265-10-00 Environmental Club/Med Careers	1,168.82				1,168.82
2276-10-00 Field Trips	52.46				52.46
2280-10-00 Fishing Club	522.19				522.19
2310-10-00 AAPI Club	741.72				741.72
2320-10-00 German Club	206.94	250.00			456.94
2330-10-00 Foreign Language	180.71				180.71
2330-20-00 French Club	648.80		236.80		412.00
2340-10-00 Spanish Club	240.07				240.07
2350-10-00 Language Arts Field Trips	808.00				808.00
2370-10-00 Peer Mentoring	236.70				236.70
2390-10-00 National Honor Society	12,420.69	274.00	224.79		12,469.90
2390-20-00 Robotics	100.91				100.91
2391-10-00 AVID	15,644.06	12,442.00	8,423.66		19,662.40
2393-10-00 PBIS	1,487.06				1,487.06
2410-00-00 Math Team	461.00				461.00
2480-10-00 Yearbook	98.16				98.16
2499-30-00 School Store	823.97				823.97
2618-10-10 Operation Click	1,064.80				1,064.80
2620-00-00 Female Empowerment	454.44	100.00	137.43		417.01
2644-10-00 Co-Op	4,910.41		1,722.00		3,188.41
2647-10-00 FACS	294.94				294.94
2655-00-00 Literary Magazine	551.73				551.73
2670-10-00 Scholastic Bowl	234.09				234.09
2671-00-00 Science	1,780.38				1,780.38
2671-10-00 Science-Six Flags GreatAmerica	0.01				0.01
2680-10-00 Marketing Class	181.65				181.65

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2685-00-00 Target Edu	211.77				211.77
2686-00-00 Woodshop	140.00				140.00
2690-00-00 WHIPS TV	58.00				58.00
2710-10-00 Activity Directors	583.22				583.22
3100-10-00 Athletic Development	1,321.54				1,321.54
3100-20-20 Baseball	13,055.01				13,055.01
3150-20-10 Softball	6,902.06				6,902.06
3200-20-10 Girls Basketball	2,185.26	1,485.00			3,670.26
3200-20-20 Boys Basketball	232.77	11,594.00			11,826.77
3250-20-10 Poms	18,971.06	2,000.00	3,652.50		17,318.56
3300-20-10 Girls Soccer	8,338.99				8,338.99
3300-20-20 Boys Soccer	1,372.25		340.55		1,031.70
3350-20-10 Cheerleading	28,187.60	2,000.00	9,194.51		20,993.09
3400-20-10 Girls Tennis	4,531.74	3,652.75	242.21		7,942.28
3400-20-20 Boys Tennis	4,885.87				4,885.87
3500-20-10 Girls Track & Field	8,014.71				8,014.71
3500-20-20 Boys Track	7,364.09				7,364.09
3600-20-10 Boys Golf	8,936.67		90.00		8,846.67
3600-20-20 Girls Golf	4,286.68		846.19		3,440.49
3610-10-00 Boys Lacrosse	2,792.88		929.95		1,862.93
3610-20-00 Girls LaCrosse	3,556.31				3,556.31
3700-20-10 Football	28,714.13		792.41		27,921.72
3700-30-10 Powder Puff	3,528.25				3,528.25
3700-40-10 Flag Football	6,553.91		320.23		6,233.68
3800-10-00 Whip Squad	193.00				193.00
3800-20-00 Boys and Girls Cross Country	2,846.16		951.58		1,894.58
3850-20-00 Wrestling	6,155.80				6,155.80
3900-20-00 Volleyball	13,655.17		2,465.27		11,189.90
3900-20-10 Volleyball Club	118.00				118.00
3990-10-00 Gatorade Fundraiser	642.87				642.87
4000-30-00 General	7,584.80	10,000.00			17,584.80
4100-00-00 FVC Leadership	981.48				981.48
4150-00-00 Teacher Grants	22.50				22.50
4210-10-00 Rachel's Challenge	20.00				20.00
4220-00-00 D300 Speaks	219.52				219.52
4300-20-00 Sunshine	92.70				92.70
4300-30-00 Spiritwear	3.03				3.03
4300-40-00 PE-Active	1.00				1.00
4700-10-00 2017 Gene Haas Scholarship	531.79				531.79
4700-10-10 2018 Gene Haas Scholarship	1,558.50				1,558.50
4700-10-20 2019 Gene Haas Scholarship	7,021.00				7,021.00
4700-10-30 2020 Gene Haas Scholarship	12,000.00				12,000.00
4700-10-50 2024 GENE HAAS SCHOLARSHIP	20,000.00				20,000.00
4700-30-00 Scholarship & Blood Drive	2,040.00				2,040.00
4700-40-00 Drama Club Scholarship	0.50				0.50
4800-00-00 Guidance	642.52				642.52
6000-00-00 Interest	46,568.78	1,503.16			48,071.94
6000-30-00 Field Trip Reserve	3,138.00				3,138.00
Total Other Accounts	448,061.04	51,206.66	31,240.33	0.00	468,027.37

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	83,250.43	3,290.48	9,319.18		77,221.73
Total Cash Accounts	83,250.43	3,290.48	9,319.18	0.00	77,221.73
Other Accounts					
1000-10-00 Banking Corrections	59.78				59.78
2001-10-00 Student Council - MS	665.53		162.44		503.09
2030-00-00 Class of 2030	3,309.55				3,309.55
2031-00-00 Class of 2031	57.28		4,064.00		(4,006.72)
2032-00-00 Class of 2032	966.61	1,218.00	1,475.00		709.61
2111-00-00 Music Field Trip Account	4,113.67				4,113.67
2114-10-00 Band - MS	1,147.88		250.00		897.88
2120-10-00 Drama Club	13,182.36		1,665.00		11,517.36
2140-10-00 Chorus	2,911.68				2,911.68
2155-10-00 MS Orchestra	1,140.79				1,140.79
2210-00-00 Cafe 10A	361.63	164.00			525.63
2225-10-00 Arts & Craft Club	62.80				62.80
2230-10-00 Beta Club	4,998.57	810.00	717.01		5,091.56
2391-10-00 AVID	17,306.02		90.00		17,216.02
2400-00-00 PBIS	1,771.42				1,771.42
2560-20-00 Book Fair	91.70				91.70
2631-10-29 Washington DC 8th Grade	12,778.84	325.00	(38.76)		13,142.60
2631-10-30 Washington DC 7th Grade	397.40	502.00			899.40
2667-00-00 MS Sports	924.03		168.00		756.03
2669-00-00 MS Yearbook	1,048.00				1,048.00
4100-30-00 General	12,853.96		766.49		12,087.47
4200-10-10 MS PE	213.09				213.09
6000-00-00 Interest	795.84	271.48			1,067.32
6000-30-00 Field Trip Reserve	2,092.00				2,092.00
Total Other Accounts	83,250.43	3,290.48	9,319.18	0.00	77,221.73

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	342,998.18	8,175.29	29,597.37		321,576.10
Total Cash Accounts	342,998.18	8,175.29	29,597.37	0.00	321,576.10
Other Accounts					
1000-10-10 Banking Corrections	(26.50)				(26.50)
2000-10-00 Student Council	42,340.05				42,340.05
2022-00-00 Class of 2022	64.85				64.85
2023-00-00 Class of 2023	1,746.68		1,746.68		0.00
2024-00-00 Class of 2024	3,448.88		1,374.30		2,074.58
2026-00-00 Class of 2026	10,339.08				10,339.08
2027-00-00 Class of 2027	1,461.91				1,461.91
2028-00-00 Class of 2028	622.70				622.70
2029-00-00 Class of 2029	923.60				923.60
2110-00-10 Prom	32,385.35		7,000.00		25,385.35
2110-10-00 Band	8,401.56				8,401.56
2120-10-00 Drama Club	1,169.70	605.00			1,774.70
2140-10-00 Choral	3,562.05				3,562.05
2150-30-00 Musical	4,455.21				4,455.21
2151-10-00 Tri-M	659.00				659.00
2151-10-10 Music Industry Club- MIC	822.65				822.65
2152-10-00 24hr Musical	2,234.42				2,234.42
2153-10-00 Spring/Fall Play	1,007.65	1,612.00	895.75		1,723.90
2155-10-00 Orchestra	1,504.27				1,504.27
2210-10-00 Activist Club	85.88				85.88
2220-10-00 Art Club	1,731.11				1,731.11
2230-00-00 Black Allegiance Club	(22.66)				(22.66)
2245-10-00 Women's Empowerment Club	572.89				572.89
2253-10-00 Conservation	495.04				495.04
2258-10-00 Engineering Club	161.85				161.85
2259-10-00 Film Production	236.85				236.85
2263-10-00 Interact Club	4,979.24				4,979.24
2276-10-00 Field Trips	534.59				534.59
2281-10-00 Gold Rush	571.48	579.94			1,151.42
2310-10-00 French Club	200.36				200.36
2320-10-00 German Club	282.64				282.64
2330-10-00 Spanish Club	138.05				138.05
2330-20-00 World Language Department	287.37				287.37
2340-10-10 Key Club	2,908.78	204.00			3,112.78
2370-10-00 FCCLA	79.42				79.42
2390-10-00 National Honor Society	4,745.60				4,745.60
2391-10-00 AVID	5,830.53		2,216.52		3,614.01
2393-10-00 PBIS	884.95				884.95
2400-10-00 Peer Mediation/SADD	102.95				102.95
2405-10-00 Debate Team	3,391.43	20.00			3,411.43
2406-10-00 DJ (Entertainment) Club	392.06				392.06
2408-10-00 GSA (Gay Straight Alliannce)	547.86				547.86
2409-10-00 Hispanic Youth Alliance	276.97				276.97
2409-20-00 AAPIA-Asian Amer Pac Islander	43.52				43.52
2409-30-00 South Asian Student Alliance	203.50				203.50
2410-10-00 Knitting Club	20.00				20.00
2415-10-00 Science Club	446.89				446.89
2420-10-00 Science Olympiad	806.78				806.78
2425-10-00 Girls Into Stem	100.00				100.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2430-10-00 Academic Challenge	50.00				50.00
2435-10-00 HOSA	320.00	80.00			400.00
2590-40-00 Relay for Life	122.51				122.51
2618-30-00 Green Eagles	2,841.70				2,841.70
2618-30-10 High School Against Cancer	25.35				25.35
3000-10-00 Special Olympics	4,403.36				4,403.36
3001-00-00 Student Act/Ath Council	1,547.89				1,547.89
3100-20-20 Baseball	16,074.42				16,074.42
3150-20-10 Softball	3,903.47				3,903.47
3200-20-10 Girls Basketball	1,157.29				1,157.29
3200-20-20 Boys Basketball	6,599.18		6,539.00		60.18
3210-20-10 Bowling	337.05				337.05
3250-20-10 Dance Team	6,161.74		429.35		5,732.39
3275-00-00 Math Team	798.27				798.27
3300-20-10 Girls Soccer	6,308.29				6,308.29
3300-20-20 Boys Soccer	12,002.67		558.96		11,443.71
3350-20-10 Cheerleaders	4,886.19	1,192.00	2,995.36		3,082.83
3400-20-10 Girls Tennis	3,887.31				3,887.31
3400-20-20 Boys Tennis	4,936.08				4,936.08
3450-20-10 Girls Swimming	50.00				50.00
3450-20-20 Boys Swimming	1,244.98				1,244.98
3500-20-10 Girls Track & Field	5,721.80				5,721.80
3500-20-20 Boys Track	7,687.68				7,687.68
3600-20-10 Girls Golf	826.26				826.26
3600-20-20 Boys Golf	6,696.78				6,696.78
3650-20-10 Boys Lacrosse	8,832.81				8,832.81
3700-20-10 Football	12,322.94	1,397.23	2,164.95		11,555.22
3750-20-10 Flag Football	8,403.18				8,403.18
3800-20-00 Cross Country	8,210.23	1,350.60	3,676.50		5,884.33
3850-20-00 Wrestling	8,546.07				8,546.07
3900-20-00 Volleyball	14,339.23				14,339.23
4100-30-00 General	251.18				251.18
4110-10-00 Eagle Minds Matter	1,053.13				1,053.13
4200-10-00 Eagle's Wings Food Pantry	7,264.94				7,264.94
4300-30-10 Eagle Pride Advisory Committee	578.24				578.24
6000-00-00 Interest	22,931.92	1,134.52			24,066.44
6000-30-00 Field Trip Reserve	3,515.00				3,515.00
Total Other Accounts	342,998.18	8,175.29	29,597.37	0.00	321,576.10

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	10,243.22	32.87			10,276.09
Total Cash Accounts	10,243.22	32.87	0.00	0.00	10,276.09
Other Accounts					
2034-00-00 Class of 2034	248.77				248.77
2631-10-00 Field Trip Grant Funds	94.47				94.47
3020-10-00 Leopards Chorus Club	1,897.67				1,897.67
3030-20-00 ILMEA	80.00				80.00
4100-30-00 General	2,526.50				2,526.50
5010-00-10 Jump Rope for Heart	50.00				50.00
5020-00-00 Ned Show / Yo-yo	1,184.00				1,184.00
5100-00-00 Leopards Holiday Giving	71.36				71.36
6000-00-00 Interest Income	1,436.05	32.87			1,468.92
6000-30-00 Field Trip Reserve	2,654.40				2,654.40
Total Other Accounts	10,243.22	32.87	0.00	0.00	10,276.09

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	14,187.13	2,549.76	250.00		16,486.89
Total Cash Accounts	14,187.13	2,549.76	250.00	0.00	16,486.89
Other Accounts					
2001-10-10 PBIS (Student Council)	2,803.16				2,803.16
2033-00-00 Class of 2033	849.76				849.76
2034-00-00 Class of 2034	763.40				763.40
2035-00-00 Class of 2035	683.40				683.40
2036-00-00 Class of 2036	456.98				456.98
2037-00-00 Class of 2037	189.49				189.49
2110-10-00 Band	16.70				16.70
2120-00-00 Book Fair	2,421.76		250.00		2,171.76
2151-10-00 Music Club	551.19				551.19
2230-10-00 Beta Club	42.46				42.46
2540-20-00 Cultural Committee	285.60				285.60
2618-30-00 Families in Need	104.41				104.41
2657-00-00 Family Night-Math Night	1,349.95				1,349.95
2657-10-00 Family Night-Reading Night	1,986.98				1,986.98
4100-30-00 General	862.54				862.54
4300-30-00 Sunshine Fund	0.66				0.66
6000-00-00 Interest Income	1,539.61	49.76			1,589.37
6000-30-00 Field Trip Reserve	(720.92)	2,500.00			1,779.08
Total Other Accounts	14,187.13	2,549.76	250.00	0.00	16,486.89

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	8,735.35	1,812.49	1,800.00		8.747.84
Total Cash Accounts	8,735.35	1,812.49	1,800.00	0.00	8,747.84
Other Accounts					
2033-00-00 Class of 2033	0.00	1,780.00	1,800.00		(20.00)
2034-00-00 Class of 2034	426.00				426.00
2035-00-00 Class of 2035	(228.50)				(228.50)
2036-00-00 Class of 2036	767.00				767.00
2100-10-00 Dual Language Activities	80.00				80.00
2276-10-00 Field Trips	100.97				100.97
2410-00-00 Bookfair	11.18				11.18
2482-10-00 Yearbook	279.98				279.98
2590-40-00 Relay for Life	65.50				65.50
4100-30-00 General	75.20				75.20
4200-00-00 Liberty Chorus	1,855.70				1,855.70
4300-20-00 Kids Heart Challenge	1,200.00				1,200.00
4400-00-00 Reach for the Stars	946.48				946.48
5000-10-00 Student Assistance Account	725.98				725.98
6000-00-00 Interest Income	1,056.13	32.49			1,088.62
6000-30-00 Field Trip Reserve	1,373.73				1,373.73
Total Other Accounts	8,735.35	1,812.49	1,800.00	0.00	8,747.84

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	15,010.12	1,026.89			16,037.01
Total Cash Accounts	15,010.12	1,026.89	0.00	0.00	16,037.01
Other Accounts					
2033-00-00 Class of 2033	2,332.01				2,332.01
2034-00-00 Class of 2034	570.34	280.00		130.00	980.34
2035-00-00 Class of 2035	55.66				55.66
2036-00-00 Class of 2036	67.36				67.36
2037-00-00 Class of 2037	(177.46)	656.00		336.00	814.54
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	3,734.36				3.734.36
4100-30-00 General	2,464.88				2.464.88
4300-10-00 Staff Spiritwear	1,314.71				1,314.71
4300-20-00 Sunshine	1,517.87	40.00			1,557.87
6000-00-00 Interest Income	604.29	50.89			655.18
6000-30-00 Field Trip Reserve	2,435.58			(466.00)	1.969.58
Total Other Accounts	15,010.12	1,026.89	0.00	0.00	16,037.01

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,807.14	12.58			3,819.72
Total Cash Accounts	3,807.14	12.58	0.00	0.00	3,819.72
Other Accounts					
2590-30-00 Girls on the Run	69.01				69.01
4100-30-00 General	97.18				97.18
4250-30-00 Staff Spirit Wear	6.48				6.48
4300-30-00 Social Fund	495.63				495.63
4400-10-00 Scholastic Book Fair	106.20				106.20
5000-10-00 Yearbook	179.47				179.47
6000-00-00 Interest Income	419.17	12.58			431.75
6000-30-00 Field Trip Reserve	2,434.00				2,434.00
Total Other Accounts	3,807.14	12.58	0.00	0.00	3,819.72

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,963.27	769.74	973.00		3,760.01
Total Cash Accounts	3,963.27	769.74	973.00	0.00	3,760.01
Other Accounts					
2031-00-00 Class of 2031-Inactive	245.90				245.90
2032-00-00 Class of 2032	(245.90)				(245.90)
2033-00-00 Class of 2033	106.16				106.16
2034-00-00 Class of 2034	165.36				165.36
2035-00-00 Class of 2035	14.19	378.00	490.00	112.00	14.19
2036-00-00 Class of 2036	0.00	378.00	483.00	105.00	0.00
4100-30-00 General	1,025.31				1,025.31
6000-00-00 Interest Income	530.75	13.74			544.49
6000-30-00 Field Trip Reserve	2,121.50			(217.00)	1,904.50
Total Other Accounts	3,963.27	769.74	973.00	0.00	3,760.01

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	10,375.82	51.10	169.50		10,257.42
Total Cash Accounts	10,375.82	51.10	169.50	0.00	10,257.42
Other Accounts					
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	3,122.62	18.00	169.50		2,971.12
4150-00-00 Math Night	108.00				108.00
4300-00-00 General Fund	2,297.26				2,297.26
5010-00-00 School Fundraisers	1,412.34				1,412.34
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	1,172.16	33.10			1,205.26
6000-30-00 Field Trip Reserve	729.00				729.00
Total Other Accounts	10,375.82	51.10	169.50	0.00	10,257.42

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	12,116.24	87.91	391.87		11,812.28
Total Cash Accounts	12,116.24	87.91	391.87	0.00	11,812.28
Other Accounts					
2029-00-00 Class of 2029	0.45				0.45
2030-00-00 Class of 2030	20.00				20.00
2031-00-00 Class of 2031	111.00				111.00
2032-00-00 Class of 2032	88.00				88.00
2033-00-00 Class of 2033	146.76				146.76
2034-00-00 Class of 2034	764.03				764.03
2035-00-00 Class of 2035	(116.89)				(116.89)
2036-00-00 Class of 2036	2.32				2.32
2037-00-00 Class of 2037	190.01				190.01
2038-00-00 Class of 2038	614.07				614.07
3200-00-00 Media Center	96.42				96.42
3300-10-00 Student Council	568.09				568.09
3300-20-00 Perry Fundraising	2,540.82	49.09			2,589.91
3350-00-00 Kane County Cougars Grant	391.87		391.87		0.00
3500-10-00 Donations	1,600.00				1,600.00
4100-30-00 General	381.71				381.71
4200-00-00 Perry Teacher Social Account	226.32				226.32
6000-00-00 Interest Income	1,482.26	38.82			1,521.08
6000-30-00 Field Trip Reserve	3,009.00				3,009.00
Total Other Accounts	12,116.24	87.91	391.87	0.00	11,812.28

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,323.02	10.62			3,333.64
Total Cash Accounts	3,323.02	10.62	0.00	0.00	3,333.64
Other Accounts					
2033-00-00 Class of 2033	381.96				381.96
2034-00-00 Class of 2034	299.91				299.91
2035-00-00 Class of 2035	99.97				99.97
2560-30-00 Library - Birthday Books	0.08				0.08
4100-30-00 General	15.97				15.97
6000-00-00 Interest Income	590.13	10.62			600.75
6000-10-00 Bank Corrections	5.00				5.00
6000-30-00 Field Trip Reserve	1,930.00				1,930.00
Total Other Accounts	3,323.02	10.62	0.00	0.00	3,333.64

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 11/1/2025 through 11/30/2025

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	61,793.31	6,504.22	7,692.23		60,605.30
Total Cash Accounts	61,793.31	6,504.22	7,692.23	0.00	60,605.30
Other Accounts					
2000-10-00 Student Council	4,697.37	2,700.00	2,328.06		5,069.31
2030-00-00 Class of 2030-A	294.79				294.79
2030-10-00 Class of 2030-B	294.78				294.78
2031-10-00 Class of 2031-A	563.33				563.33
2031-20-00 Class of 2031-B	563.32				563.32
2032-00-00 Class of 2032	2,055.57				2,055.57
2033-00-00 Class of 2033	83.34				83.34
2034-00-00 Class of 2034	359.98				359.98
2035-00-00 Class of 2035	43.04				43.04
2112-00-00 Band - Middle School	969.26				969.26
2115-00-00 Music - Elementary	1,770.07	600.00			2,370.07
2150-30-00 Musicals	3,150.21				3,150.21
2151-10-00 Music Dept.	466.20	957.00	433.00		990.20
2220-10-00 Art Club	85.79				85.79
2230-10-00 Beta Club	6,461.58		1,555.59		4,905.99
2340-10-00 Spelling Bee	46.03				46.03
2391-10-00 AVID	7,970.04	54.00	569.00		7,455.04
2392-10-00 HANDS Club	0.06				0.06
2392-20-00 Pawsitivity Pack	722.21	550.00	508.38		763.83
2393-10-00 PBIS Middle School	84.61	75.00			159.61
2393-20-00 PBIS Elementary	660.34	1,100.00	825.00		935.34
2395-10-00 Family Engagement Nights	173.00				173.00
2481-10-00 Yearbook - MS	7,346.42				7,346.42
2482-10-00 Yearbook - ELE	626.94				626.94
2560-30-00 Birthday Book Club	3.74				3.74
2560-40-00 Library-Book Fair	6,577.09		300.00		6,277.09
2590-10-00 Boys Basketball Lions Club	0.66				0.66
2590-20-00 Girls Basketball Lions Club	36.92				36.92
2640-30-00 Science Fair	164.46				164.46
2660-00-00 Math Club	24.86				24.86
2668-00-00 Track	10.68				10.68
3250-20-10 Poms	465.42		439.60		25.82
3350-20-10 Cheerleading	960.44				960.44
3830-00-00 Basketball - Girls	0.04				0.04
3840-00-00 Basketball - Boys	0.04	250.00			250.04
3850-20-00 Wrestling	142.55				142.55
3860-20-00 Cross Country	78.20				78.20
3900-20-00 Volleyball	0.50				0.50
4100-30-00 General	501.73		733.60	6,000.00	5,768.13
4105-30-00 Student Assistance Account	1,403.37				1,403.37
4400-30-00 PE - MS	74.52				74.52
4401-30-00 PE - Elementary	243.09				243.09
5500-10-00 Bank Correction	150.00				150.00
6000-00-00 Interest Income	8,075.72	218.22		(6,000.00)	2,293.94
6000-30-00 Field Trip Reserve	3,391.00				3,391.00
Total Other Accounts	61,793.31	6,504.22	7,692.23	0.00	60,605.30

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

January 20, 2026

ADMINISTRATORS

None

RESIGNATION - ADMINISTRATORS

1. Recommend approval of the following letter of resignation:

Name	Position	Location	Effective
Mason, Deborah	Director of Transportation & Food Services	Central Office	February 27, 2026

2. Recommend approval of the following letters of resignation with intent to return to the classroom:

Name	Position	Location	Effective
Lindahl, Daniel	Division Head - Math	Dundee-Crown High School	June 30, 2026
Woodbury, Nicole	Assistant Superintendent of Secondary Curriculum & Instruction	Central Office	June 30, 2026

RETIREMENT – ADMINISTRATORS

None

CERTIFIED PERSONNEL

1. Recommend the following be employed by Community Unit School District 300 for the **2025-2026** school year and be compensated according to the LEAD negotiated agreement:

Name	Position	Location	FTE	Salary	Type
Diete, Lauren	Autism	Neubert Elementary School	1.0	BA Step A	Replacement
Niemi, Emily	Math	Jacobs High School	1.0	BA Step A	Replacement

OTHER EMPLOYMENT – CERTIFIED PERSONNEL

None

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

RESIGNATION – CERTIFIED PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
DeMuth, Kathleen	Kindergarten	Westfield Community School	End of the 2025-2026 school year
Pingitore, Virginia	Cross Categorical	Dundee Middle School	January 20, 2026
Springer, Megan	School Psychologist	District & Hampshire Elementary School	January 20, 2026

OTHER RESIGNATION – CERTIFIED PERSONNEL

None

RETIREMENT – CERTIFIED PERSONNEL

None

SUPERVISOR/MANAGER – EDUCATIONAL SUPPORT PERSONNEL

None

RESIGNATION – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

EDUCATIONAL SUPPORT PERSONNEL

1. Recommend employment of the following educational support personnel:

Name	Position	Location	Hourly Rate	Type
Bernaciak, Cheyanna	Media Clerical	Dundee Highlands Elementary School	$20.69	Replacement
Gass, Jared	Night Custodian	Hampshire Middle School	$19.51	Replacement

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

Name	Position	Location	Hourly Rate	Type
Johnson, Susan	Registrar Secretary	Westfield Community School	$20.69	Replacement
Lorentz, Tamera	Safety Staff	Jacobs High School	$19.51	Replacement
McKennie, Whitney	Safety Staff	Carpentersville Middle School	$19.51	Replacement
Morales Gonzalez, Erica	Paraeducator	Big Timber Elementary School	$19.87	Replacement
Palczynski, Alexander	Payroll Specialist	Central Office	$21.93	Replacement
Peto, Nicholas	Night Custodian	Eastview Elementary School	$19.51	Replacement

RESIGNATION – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
Khan, Iram	Paraeducator	deLacey Family Education Center	December 5, 2025
Landeros, Marisol	Administrative Assistant - EL & World Languages	Central Office	January 16, 2026
Santos, Brandon	Paraeducator	Big Timber Elementary School	December 19, 2025
Trujillo Tapia, Jazmine	Paraeducator	Jacobs High School	November 18, 2025

DISMISSAL – EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following requests to retire:

Name	Position	Location	Effective
Feliciano, Olga	Paraeducator	deLacey Family Education Center	May 21, 2026
Grant, Kristine	Paraeducator	Eastview Elementary School	May 21, 2026

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

Name	Position	Location	Effective
Kinsella, Angel	Job Coach	Dundee-Crown High School	January 23, 2026
Miller, Karan	Registrar Secretary	Neubert Elementary School	February 2, 2026
Whalen, Nancy	Paraeducator	Algonquin Middle School	May 21, 2026

COACHING/VOLUNTEER – EDUCATIONAL SUPPORT PERSONNEL

None

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

DISTRICT POSITION TRANSFERS

None

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

Freedom of Information
Board Report
January 20, 2026

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
166-2025	11/17/2025	Erin Nisi **Community Member**	Requesting copies of all electronic and written records related to the dance program and personnel decisions at Jacobs High School during the dates specified below. 1. Records regarding my xxx. Please provide all records from April 1, 2025 through October 31, 2025 that reference or relate to: XXXX This includes but is not limited to: • emails • Google Chat messages • text messages on district-issued devices • attachments, shared documents, spreadsheets • evaluations, scoring sheets, rubrics • attendance or participation records • notes from practices, tryouts, or meetings • communications regarding alternates, placements, or roster decisions Please include records involving: • the Varsity Dance Coach Abbigail Thornton • the JV Dance Coach Darlene Geib • the Athletic Director Jason Ziols • any staff or contractor involved in dance team interviews, evaluations or decisions, Allison Lichtenheld, James Roberts, Debra Belo 2. Team Tryouts & Placement Decisions (April 2025 – October 2025) All records related to dance team tryouts, football season placements, competition season placements, and alternate decisions during this timeframe. Please include: • internal emails text messages on school issued phones • Google Chats • tryout scoring sheets • judges' notes • coaching notes • discussions comparing dancers • rosters in draft or final form • any communication referencing moving girls between JV and Varsity • any communication referencing why XXX was placed as an alternate 3. Dance Coaching Hiring Process (2024–2025) All records from January 1, 2024 through December 31, 2025 related to the Jacobs High School dance coaching position, including: • emails • Google Chats • interview notes • interview scoring • candidate evaluations • internal discussions involving the Athletic Director or any administrator • records referencing Erin Nisi (my name) • any communications referencing "dance coach," "coaching position," "interview," or similar terms 4. Search Terms to Include Please search for and produce records containing any of the following: "alternate" • "dance team" • "tryouts" • "placement" • "competition season" • "football season" • "JV" • "Varsity" • "roster" • "attitude," or "concerns" "focus" if used to justify placement • "cut," "bench," "floor"	Completed 12/4/2025	4
168-2025	11/19/2025	Roberto Perez **Laborers Local 225**	**Commercial Purpose** - Requesting asbestos removal done on Dundee middle school over the summer of 2025. A company named Abel plus Services won the bit to do the work. I want know if do you have any certified payroll relating to this project.	Completed 12/15/2025	1.5
172-2025	12/2/2025	CT Mills **Public Info Access, LLC**	**Commercial Purpose** - Requesting a copy of the current HVAC preventive maintenance contract(s) in effect for any and all facilities operated by District 300. The name of the contractor(s) providing HVAC services, contract term dates, and scope of services.	Completed 1/14/2026	3
174-2025	12/5/2025	Justin Wenig **Starbridge**	**Commercial Purpose** - Requesting all contracts (and/or Master Service Agreements with all associated purchase orders) that are in effect or have been in effect in the last 3 years with any of the following vendors with which you have a relationship: - Adroit, Alltown Bus Service, EverDriven, First Student, HopSkipDrive, River North Transit, Via Transportation, Zum.	Completed 1/9/2026	2.5
175-2025	12/8/2025	Alan Baillargeon **Commercial Purpose**	**Commercial Purpose** - Requesting electronic copies of the following records for the period January 1, 2025 – present: (1) All contracts, purchase orders, and agreements with external vendors, including amounts, dates, purpose, and payment schedules. (2) All invoices, payments, reimbursements, and any adjustments related to these contracts. (3) Any records documenting disputes, settlements, or corrections to vendor payments.	Completed 12/15/2025	1
176-2025	12/8/2025	Kyla Norman **Community Member**	Requesting all records, communications, and documents held by Community Unit School District 300 related to the decision to bar me from substitute teaching at Sleepy Hollow Elementary School. This includes communications with Edustaff, internal emails, directives, notes, and any documentation referencing my formal complaint filed last school year regarding my child's 4th grade teacher. Records Requested: 1. All documents, emails, internal communications, notes, or directives referencing me and/or my status as a substitute teacher employed through Edustaff, specifically regarding my ability, restriction, or prohibition to substitute teach at Sleepy Hollow Elementary School. 2. All documents, emails, or internal communications between District 300 administrators, Sleepy Hollow Elementary School staff, or the Superintendent's Office and Edustaff referencing or discussing the formal complaint I submitted in the previous school year involving my child's 4th-grade teacher. 3. Any written policies, procedures, guidelines, or directives the District relies upon when restricting or prohibiting a parent from substitute teaching within their child's school. 4. Any communications, recommendations, or decisions issued by District 300 to Edustaff regarding my placement, employment status, or approved school assignments. 5. Any documents showing when, why, and by whom the decision was made to prohibit me from working at Sleepy Hollow Elementary School	Completed 12/22/2025	4

Freedom of Information
Board Report
January 20, 2026

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
177-2025	12/10/2025	Andrea Collier **Community Member**	Requesting copies of the following public records related solely to the cloud storage, syncing, backup, and external account access of student photographs: Requested Records 1. All policies, procedures, directives, administrative rules, memos, or guidance governing whether student photographs taken by District 300 staff (on district-owned or personal devices) may be: • Auto-synced to cloud services, including but not limited to iCloud, Google Photos, OneDrive, Dropbox, or similar platforms; and/or • Uploaded to non-district external cloud systems. 2. All records describing safeguards, restrictions, or controls used to prevent student images from being: • Stored on personal cloud accounts, • Accessed by unauthorized users, or • Synced across multiple personal devices. 3. All records describing access controls for any district-managed cloud system used to store student photographs, including: • Who has access, • How access is granted or revoked, • Whether access logs exist, and • Any audit or monitoring practices. 4. All incident reports, internal reviews, or deletion verification records involving: • Improper cloud storage of student photographs, • Unauthorized cloud access to student images, or • Required deletion of student images from personal or cloud-based accounts. 5. All communications (emails, messages, memoranda) between District 300 staff regarding: • Cloud storage of student photographs, • Auto-syncing of images from staff devices, • Cloud-exposure risks for student images, or • Any corrective actions related to cloud-stored student photos. Custodians / Departments to Include This request includes records from or involving: • Everlean Dodson • Colleen O'Keefe • Dr. Meggan Buchanan • Dr. Martina Smith • District IT Department • District Public Relations / Social Media Staff • Any administrator or staff member involved in student image handling Timeframe September 1, 2025 through the present.	Completed 12/30/2025	3
178-2025	12/12/2025	Shannon Gross **Central Illinois Service Access**	Requesting the policy section that Michelle Gambardella referred to on 12/10/25 during a 2pm IEP meeting held for XX.	Completed 12/15/2025	1.5
179-2025	12/16/2025	Michelle Meyer **Northwest Herald**	Personnel records of former employee Christopher Cherry. Any disciplinary actions / letters made against Christopher Cherry. Any letters of termination for Christopher Cherry or resignation letters made by Christopher Cherry. Any forms of communication (emails, letters, etc.) regarding Christopher Cherry's conduct from May 1, 2025 to Dec. 15, 2025.	Completed 1/7/2026	4
180-2025	12/17/2025	Lacey Clark **Freedom Foundation**	**Commercial Purpose** - Requesting the following information for all employees currently employed by the IL Community Unit School District 300 : 1. First name. 2. Middle name. If a complete middle name is unavailable, please provide a middle initial instead. 3. Last name. 4. Gender. 5. Date of birth. If complete date of birth is unavailable, please provide age or birth year. 6. Job title. 7. Department. 8. Hire date. If date of hire is unavailable, please provide seniority date. 9. Work email address. If complete work email addresses are unavailable, please provide the formula used to generate employees' work email addresses. 10. Worksite physical address. If full physical address is unavailable, please provide the zip code. 11. Work mailing address. If full address is unavailable, please provide the zip code. 12. Remote workers. Please indicate if any employee works remotely and the zip code they physically work from. 13. If applicable, name of union, union local, and bargaining representative. 14. If applicable, bargaining unit name, number or other identifier. 15. In a separate file or otherwise clearly noted, please provide a list of retirees from the last 2 years.	Pending	
181-2025	12/18/2025	Wendy Schwartz **Community Member**	Requesting copies of responsive records for FOIA # 160-2025, 161-2025, 162-2025, 163-2025, 164-2025, 165-2025, 166-2025, 167-2025, 168-2025, 169-2025, 170-2025	Completed 12/22/2025	1
182-2025	12/18/2025	Jennifer Nichols **Community Member**	Requesting all records from District 300 that reference or include my name, Jen or Jennifer Nichols, as we as my staff number XXX. This request includes, but is not limited to: emails/ email attachments, text messages, other electronic communications, disciplinary records, including but not limited to: statements, allegations, investigatory notes, and/or related documentation, memoranda, reports, notes, or correspondence, and any documents or records, in any format, that reference my name or staff ID number XXX.	Completed 1/9/2026	2

Freedom of Information
Board Report
January 20, 2026

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
183-2025	12/22/2025	Stephanie Schreiner **American Transparency**	Request this is a request for the following records. (1) Since 2019, any and all communications between the Community Unit School District 300, on the one hand, and the Qatar Foundation, Qatar Foundation International LLC, on the other hand; This includes but is not limited to email, text, message and other digital or written communications and correspondence. (2) Since 2019, any and all documents relating to funding received or commitments agreed to between the Community Unit School District 300, on the one hand, and the Qatar Foundation, Qatar Foundation International LLC, on the other hand; This includes but is not limited to memos of understanding, any type of contract, or any type of agreements. (3) Since 2019, copies of all payments received between the Community Unit School District 300, on the one hand, and the Qatar Foundation, Qatar Foundation International LLC, on the other hand; This includes but is not limited to electronic payments such as ACH or wire transfers, checks, etc.	Completed 1/7/2026	1
184-2025	12/29/2025	Stacy Money **Community Member**	Requesting records related to student safety and disciplinary incidents at Hampshire Elementary School / HES for the period of August 1, 2024 through December 31,2025. Specifically, I am requesting: (1) Incident logs or disciplinary incident summaries, (2) Records reflecting when police were contacted or responded to the school, (3) Communications (emails, memos, reports) referencing safety concerns, police involvement, or behavioral incidents at the school, (4) Any reports provided to administrators or the school board regarding student safety at this school.	Completed 1/8/2026	2.5
185-2025	12/29/2025	Community Member	Requesting all days of work missed by Mary Chesney at Westfield community school so far in this current school year 2025-2026. I would like all communication between Mary Chesney and staff regarding her calling in (phone calls, emails, texts). I would like Mary Chesney's last 4 paystubs.	Completed 1/7/2026	2
186-2025	12/30/2025	Community Member	Requesting all application materials submitted for the head football coaching position at Hampshire high school to District 300 regarding from October 1, 2025 to December 30, 2025.	Completed 1/6/2026	2
1-2026	12/20/2026	Konrad Gostomski **Community Member**	Requesting any and all records relating to student no.XXX being dropped, dismissed, suspended, placed on probation, disciplined, or expelled (including accusations of dishonesty) from any school within D300. Including but not limited to Delacy Preschool, Eastview Elementary school, Algonquin Middle school, and Dundee Crown High School, for school years ranging from but not limited to 2006/07 to 2020/21.	Completed 1/5/2026	1
2-2026	1/5/2026	Chad Szekeres **Community Member**	**Commercial Purpose** - Requesting the current security system and life safety solutions, support and maintenance agreements, contracts and equipment which would have been purchased and/or installed in the past 5 years. Specifically, I am requesting the following records, to the extent they exist: (1) Records identifying whether the District currently has an active support and/or maintenance agreement with any security integrator or service provider for electronic security systems (including but not limited to video surveillance, access control, intercoms, fire alarms and intrusion systems). (2) The name(s) of the vendor(s) or integrator(s) providing such services and the effective dates of the agreement(s) or services provided. (3) Copies of current contracts, service agreements, or purchase orders related to security system support and maintenance. (4) Records identifying the manufacturer and brand names of: (a) Video surveillance cameras,(b) Video Management System (VMS), (c) Access Control Systems, (d) Emergency Communications, (e) Electronic Vape Sensors, (f) Fire Detection & Alarms, (g) Intrusion Alarms, (h) Visitor Management, (i) Weapons Detections. (5) Records of Board of Education approvals, bid awards, or RFP/RFQ documents related to the above systems or services.	Pending	
3-2026	1/5/2026	Woo Park **The Data Branch**	**Commercial Purpose** - Requesting a spreadsheet or equivalent file containing all purchase orders issued between September 1, 2024, or January 1, 2025 if more convenient, and the present. Scope of Request We are seeking records that reflect purchasing or procurement activity conducted by any school, department, office, division, or administrative unit within your district. If a single consolidated purchasing report is not maintained, we are fully willing to accept: School-level or department-level purchasing data Segmented or partial purchasing reports Any regularly generated reports from your financial or ERP system Records grouped by individual schools, departments, or cost centers Requested Details (if readily accessible) Please include any of the following fields that your system tracks: Purchase order number (or equivalent) Purchase date Vendor name or vendor ID Issuing school, department, or district office Line-item description Quantity Unit price Total price If Purchase Orders Are Not Used or Kept If your district does not issue traditional purchase orders, we are happy to narrow the request to the smallest set of files that reconstruct expenditures for the most recent 12–15 months, such as: PO register files (PO #, date, vendor, fund/GL, amount) Accounts payable check registers or payment ledgers P-card or district procurement card transaction logs Any expenditure summaries that include vendor names and prices. If none of these record types are maintained, we are willing to work with whatever documents your district keeps that reflect spending activity.	Completed 1/8/2026	3

Freedom of Information
Board Report
January 20, 2026

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
4-2026	1/6/2026	David Arvayo **Painters District Council No. 30**	**Commercial Purpose** - Requesting the documents listed below for any properties owned, maintained, or operated by Community Unit School District No. 300, including, but not limited to, schools, administrative buildings, or any other facilities owned or maintained by the school district built before January 1, 1978. (1) A list of school district buildings that meet the criteria of this FOIA request. (2) I request copies of all lead test results that have been performed in buildings covered by this FOIA request. (3) If the school district or any of its schools are authorized by any federal or state agency to self-perform maintenance work on structures coated with lead-based materials, as defined by the Code of Federal Regulations ("lead-based paint" meaning paint or other surface coatings containing lead equal to or exceeding 1.0 milligram per square centimeter or 0.5 percent by weight), I request copies of all authorization documents issued by the relevant agency: CFR: https://www.ecfr.gov/current/title-40/chapter-I/subchapter-R/part-745/subpart-F/section-745.103, OSHA: https://www.osha.gov/laws-regs/regulations/standardnumber/1926/1926.62. (4) If any school district staff have participated in work activities that could disturb surfaces coated with lead-based paint, and it was determined that such work was conducted following the Environmental Protection Agency's Lead Renovation, Repair, and Painting (RRP) Program, I request a copy of all EPA-required records for the related projects: RRP Requirements: https://www.epa.gov/lead/what-does-renovation-repair-and-painting-rrp-rule-require: CFR: https://www.ecfr.gov/current/title-40/chapter-I/subchapter-R/part-745/subpart-E, (5) A list of school district staff authorized to work around lead-based hazards in buildings subject to this FOIA request, along with the training certifications they hold for protection against such hazards. (6) If any school district staff have received Blood Lead Level (BLL) or Zinc Protoporphyrin (ZPP) tests, I request copies of those test results. (7) If any lead abatement contracts have been awarded for buildings that meet the criteria of this FOIA request, I request copies of all related contracts.	Pending	
5-2026	1/9/2026	Virgil Wefer **Commercial Purpose**	Requesting copies of the following records related to student transportation services for CUSD 300: All executed contracts currently in effect, or in effect at any time from July 1, 2022, through the present, for student transportation services, including but not limited to regular education transportation and special education transportation. For each contract, any associated: amendments, renewals, or extensions, pricing schedules, rate sheets, or compensation exhibits, and contract term start and end dates. A list or summary document (if one exists) identifying all transportation service vendors under contract with CUSD 300 during the requested time period, including vendor name and contract scope.	Pending	
6-2026	1/12/2026	Jessica Jessogne **Community Member**	Requesting access to and copies of security video footage from the Lake in the Hills Elementary School gym for January 12, 2026, between 2:20 p.m. and 3:40 p.m. This request relates to an incident involving my minor child.	Pending	
7-2026	1/13/2026	Woo Park **The Data Branch**	**Commercial Purchase** - Requesting a spreadsheet or equivalent file containing all purchases or contracts issued between January 1, 2023, and the present. Requested Details (if readily accessible) We are requesting confirmation of whether your district currently has contracts with any of the following ITSM (IT Service Management) and/or CMMS (Computerized Maintenance Management System) providers, and if so, a copy of the signed contract or agreement with the specific vendors mentioned below: ITSM (IT Service Management) Providers: - One to One Plus - Follett (Destiny / MasterLibrary) - Freshworks / Freshdesk - K-12 Insight - ServiceNow - Frontline - Hayes - Zendesk - Asset Tiger - Asset Panda - Spiceworks CMMS (Computerized Maintenance Management System) Providers: - FMX - Brightly / SchoolDude - MasterLibrary - Facilitron - Operations Hero - MaintainX For each vendor category, we are looking to confirm the following information: - If you currently work with any of the vendors listed, please share a copy of the signed contract or agreement. - If you do not have contract/agreement with any of the listed vendor but use a different ITSM or CMMS provider, please confirm the name of your current provider. We are seeking records that reflect purchasing or procurement activity conducted by any school, department, office, division, or administrative unit within your district.	Pending	
8-2026	1/13/2026	CT Mills **Public Info Access, LLC**	Requesting copies of any existing records that describe purchasing or contracting approval authority within your School District. Specifically, please provide records, policies, schedules, or tables that identify: (1) Dollar thresholds requiring approval by school administrators (e.g., principals), (2) Dollar thresholds requiring approval by central office staff or department leadership, (3) Dollar thresholds requiring approval by the superintendent or designee, (4) Dollar thresholds requiring approval by the board of education. If approval thresholds differ by category (for example, instructional materials, instructional technology, software, professional services, or consulting), please include records reflecting those distinctions. If any of the requested records are already publicly available, a link or citation to their location would be sufficient.	Pending	

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: December 11, 2025

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Mark Wetzel, Deputy Superintendent

Presented at the following Board Meetings	Date
Board Operations Committee	
BOE 1st Reading	12/16/2025
BOE 2nd Reading	01/20/2026

SUBJECT: Review and approval of revisions to Board policy 7:190, Student Behavior

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Background
According to policy 2:240, *Board Policy Development,* "the Board will monitor its policies and consider whether any modifications are required." Policies with modifications are referred to as Draft Updates and policies under a five-year review are referred to as Review and Monitoring.

As part of our ongoing work with personal electronic devices, we are proposing revisions to the following Board policy, which is presented to the Board for review:

- 7:190, *Student Behavior*

Recommendation
It is recommended that the Board approve the revisions to the policy as presented.

Fiscal Impact
None

Document Status: Draft Update

STUDENTS

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and *Where* Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes, including by students age 18 and over.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are in the opinion of a District staff member under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.

3. Using, being under the influence in the opinion of a District staff member, possessing, distributing, purchasing, selling, or offering for sale:

a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.
e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
g. *Look-alike* or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance, as determined by District staff, are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
5. Using or possessing an electronic paging device.
6. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device as defined in the **Personal Electronic Devices** section of this policy. ~~in any manner that disrupts the educational environment or violates the rights of others, including audio, video recording, live streaming, or taking pictures of any kind of another person (students or staff) without express permission to do so and using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Please refer to 7:190 AP5, *Student Discipline - Electronic Signaling Devices* for grade specific procedures found in the Parent/Guardian Handbook and the school handbook for additional expectations regarding the use of electronic devices.~~
7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
9. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
10. Engaging in academic dishonesty, including without limitation, cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
12. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.

14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
15. Entering school property or a school facility without proper authorization.
16. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
17. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
18. Being involved with any public-school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
23. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.
24. Using, possessing, controlling, or transferring any explosive or incendiary device. This includes any component of an explosive or incendiary device, e.g., schematics or other drawings, ignition agent, container, wiring, etc., when it is reasonably determined that the component was intended to be used as part of an explosive or incendiary device.
25. Student dress that is disruptive of the educational process, constitutes a threat to the safety or health of the student or others and/or is in violation of applicable law or ordinance.
26. Parking in unauthorized lot or parking area; not following school rules specific to on-site parking or engaging in a reckless/unsafe manner with a vehicle.

27. Loitering or congregating with others in bathrooms; blocking or preventing others from entering or leaving a bathroom; one student is permitted to be in a bathroom stall at one time.

Definition of Possession

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event. "Forgetting" that an item is on one's person or in one's locker, desk, purse, backpack, or vehicle located on school property, etc., does not constitute lack of possession. Similarly, coming onto school grounds or to a school-sponsored event in a vehicle which the student knows contains an item constitutes possession of that item, even if the vehicle or the item is not the student's.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Student Searches

Students have no reasonable expectation of privacy in their desks, lockers, school parking lots, vehicles located on school property, or other property owned or controlled by the school or their personal effects left in those areas. To maintain order and security in the schools, school authorities may inspect and search these areas and/or personal effects left in these areas, without notice to or the consent of the student, and without a search warrant. The Administrative Regulations further describe the District's right to search students and their property and to seize all resulting materials and evidence.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to

drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended shall also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled shall also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.
14. Notifying juvenile authorities or other law enforcement when appropriate including without limitation, the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.
15. Peer jury.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Students enrolled in the District's State-funded preschool program(s) may be temporarily removed or transitioned to a new program in accordance with federal and State law. State law prohibits the expulsion of students from the program(s).

Corporal punishment is prohibited in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others. It includes slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as permitted by 105 ILCS 5/10-20.33.

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in 105 ILCS 5/10-20.33, Ill. State Board of Education (ISBE) rules (23 Ill.Admin.Code §§ 1.280, 1.285), and the District's procedure(s).

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 2012 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.
3. Spent live and spent ammunition.

The expulsion requirement under either paragraph one or two above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who

are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year.

Personal Electronic Devices

Students may possess personal electronic devices on school grounds; however, the use of such devices is prohibited during instructional time unless expressly authorized by the administration for an approved educational or medical purpose. Additionally, their use may be prohibited at other times. Personal electronic devices include, but are not limited to, cell phones, smartwatches, tablets, laptops, earbuds/headphones, video or audio recording devices, and similar technologies.

Students must use personal electronic devices in a manner that does not disrupt the educational environment and does not violate the rights, safety, or privacy of others. The following conduct is prohibited:

1. Recording, photographing, or live streaming another individual (student or staff) without that person's express permission, including audio, video, or still images.
2. Taking photographs or making recordings in locker rooms, restrooms, or any other area where there is a reasonable expectation of privacy.
3. Using a device to cheat, access prohibited materials, or violate any student conduct rule, Board policy, or classroom directives.
4. Using a personal electronic device in any disruptive manner, including but not limited to loud notifications, messaging, gaming, or unauthorized internet use.

Violations may result in disciplinary action, confiscation of the device, and/or additional consequences in accordance with Board policy and school rules.

For grade-specific procedures and additional expectations regarding electronic devices, refer to *7:190 AP5, Student Discipline - Electronic Signaling Devices*, the Parent/Guardian Handbook, and the individual school's student handbook.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by 105 ILCS 5/10-20.33. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Incorporated
by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

20 U.S.C. §7971 *et seq.*, Pro-Children Act of 2004.

20 U.S.C. §7961 *et seq.*, Gun Free Schools Act.

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/22-100, 5/24-24, 5/26-12, 5/27-23.7, and 5/31-3.

105 ILCS 110/3.10, Critical Health Problems and Comprehensive Health Education Act.

410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.

410 ILCS 647/, Powdered Caffeine Control and Education Act.

430 ILCS 66/, Firearm Concealed Carry Act.

23 Ill.Admin.Code §§ 1.280, 1.285.

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property)

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD OF EDUCATION MEMO

DATE: December 11, 2025

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Mark Wetzel, Deputy Superintendent

Presented at the following Board Meetings	Date
Board Operations Committee	
BOE 1st Reading	12/16/2025
BOE 2nd Reading	01/20/2026

SUBJECT: Yondr Education Program Proposal

Background

District 300 Administration is proposing updates to Board Policy 7:190, *Student Behavior*, in support of ongoing work with personal electronic devices. Pending Board approval of the revised policy, which would prohibit the use of personal electronic devices during instructional time, an identified strategy to support implementation is the use of Yondr Pouches.

Yondr pouches are effective because they physically prevent access to phones and smartwatches by locking devices in a secure pouch. They allow individuals to keep their devices with them or in close proximity, which reduces resistance and concerns about confiscation or loss. By removing easy access to devices, they reduce distractions and increase focus, engagement, and participation. Once locked, they can only be opened using a specialized magnetic unlocking device.

We are seeking to purchase Yondr pouches to account for each student in grades 6-12, along with a limited number of additional pouches to support any needs at our elementary buildings. The proposed package includes:

- **Equipment:** 15,000 student pouches. This includes a surplus to support new students and replacement needs.
- **Hardware:** 625 unlocking bases.
- **Specialized Inventory:** 240 medical pouches, 73 totes, and 27 hampers. Medical pouches are intended for students who require a pouch but do not need it locked; these close with Velcro.

The package also includes implementation support, consisting of a five-step implementation strategy (District Planning, Principal Orientation, School Leadership Team Training, Staff and Student Preparation, and Ongoing Success and Support), as well as a dedicated Partner Success Manager and implementation team who will provide in-person support.

Administrative Recommendation

The administration recommends the approval of the Yondr Education Program MOA to secure the Program Matching Grant currently offered by the vendor. This grant covers 50% of the equipment costs

and waives the fees for on-site support, resulting in a total savings of $232,500 for the district.

Fiscal Impact

Year 1 Implementation Cost: The total cost for initial implementation is $271,643.75.

Additional Expenses: Future costs will consist of replacement pouches as needed, currently at an estimated cost of $20 per pouch.

Yondr, Inc.
12503 Venice Blvd
Los Angeles, CA 90066

YONDR - COMMUNITY UNIT SCHOOL DISTRICT 300

MEMORANDUM OF AGREEMENT 2026-2027

1. OVERVIEW

This document sets forth the mutual commitments of Community Unit School District 300 ("District") and Yondr, Inc. ("Yondr"), with regard to creating phone-free schools utilizing Yondr's programming (the "Yondr Program"). The signature on this document indicates the District's intention to partner with Yondr beginning in the 2026-2027 school year.

2. PARTNERSHIP GOALS

It is agreed that the purpose of this partnership is to build a phone-free environment at the participating District based on the Yondr Program.

The Yondr Program is a complete phone-free solution for schools that includes phone-free equipment, training, support, policy alignment, and in-school procedure consultation. Yondr partners with districts and school administrators to develop the most appropriate procedures to support a phone-free setting that aligns with district or state-level policies.

This partnership and agreement signify the intent to implement the Yondr Program, in its entirety, with its uniquely developed resources. Yondr materials are not intended to be utilized for strictly punitive measures or within another phone-free solution or protocol. Any and all outcomes with improper use cannot be forecasted by Yondr, Inc. and may not be publicly attributed as implementing the Yondr Program.

3. YONDR COMMITMENTS

3.1. YONDR PARTNER SUCCESS TEAM

The Yondr Program includes ongoing support from a US-based team of program experts. Yondr's Partner Success team works with partners to ensure a successful implementation that aligns with their needs and objectives. Yondr's Partner Success team continues to provide support and training thereafter, while a school participates in the Yondr Program.

In compliance with mandated guidelines and to prioritize maintaining the safe space of school communities, all Yondr staff complete the following screening: County-level Criminal Background Check, National Criminal & Sex Offender Background Check, SSN Trace Background Check, Global Watchlist Screening.

Yondr Account Executive:

Kourtney Weaver (Name) Kourtney@overyondr.com (email address)

Yondr Partner Success Team Member:

Johnny Foster (Name) Johnny@overyondr.com (email address)

3.2. YONDR PROGRAM OFFERINGS

The Yondr Program is truly built around offering expert-level support but also providing uniquely developed resources to support seamless implementation of the Yondr Program. All provided materials are intended to be detailed templates that should be edited to fit each District community's needs. Yondr's Partner Success team will provide support in customizing these resources to best meet the individual needs of the District and campuses.. But since Yondr cannot speak to the unique needs of individual school populations and communities; Yondr's resources are created in a manner to adapt to school community needs. All Yondr branding on provided materials are not intended to be altered or changed. Requests and concerns around Yondr-branded materials may be made in writing to your designated Partner Success team member.

All intellectual property rights, including copyrights, patents, patent disclosures and inventions, trademarks, service marks, trade secrets, know-how, and other confidential information, trade dress, trade names, logos, corporate names and domain names, together with all of the goodwill associated therewith, derivative works and all other rights (collectively, "Intellectual Property Rights") in and to the all Equipment, documents, work product and other materials that are delivered to the District under this Agreement or prepared by or on behalf of Yondr in the course of performing the Yondr Program shall be owned exclusively by Yondr. Yondr hereby grants the District a license to use all Intellectual Property Rights in the Yondr Program free of additional charge and on a non-exclusive, non-transferable, non-sublicensable, fully paid-up, royalty-free and perpetual basis, solely to the extent necessary to enable the District to make reasonable use of the full Yondr Program while the District maintains an active partner status.

Inaugural year services include:

Program Development

- Collaboration with District and building administrators on Yondr Program procedure development and phone-free policy alignment

*Implementation Training and Support**

- Logistical walkthrough, implementation planning support, and launch plan creation to enhance a successful program rollout with hands-on support and training
- Stakeholder communication training and templates.
- Development of leadership and staff training materials, support, and professional development

**Support will be virtual with the option to purchase in-person services.*

Monitoring and Evaluation

- Yondr will collaborate with the District on secure and ethical monitoring and evaluation efforts to ensure major outcomes of the introduction of the Yondr Program can be monitored and communicated for all stakeholders
- Regular reporting to the District, with recommendations for improvement, as needed
- *Please see more on data sharing and collection in District commitments*

Ongoing support services may include, but are not limited to:

- Training for new leadership and staff members.
- Webinar opportunities with industry experts.
- Yondr community networking opportunities.
- Educational materials for students, parents, teachers, and administrators.

4. DISTRICT COMMITMENTS

4.1 MONITORING AND EVALUATION

To ensure outcomes and goals are accurately tracked and reviewed, the District commits to working with Yondr to support relevant data to assess the impact of the implementation of Yondr and accurately capture the impact of utilizing the Yondr Program to establish a phone-free school community. **All data collected by Yondr will be de-identifiable information and will be shared with District personnel.**

- School-Based metrics - The goal of collecting these school based-metrics is to measure the impact of the utilization of the Yondr Program on student-based and school-building outcomes.
    - Please see Appendix A for a clear description of example metrics

4.2 PROGRAM AND IMPLEMENTATION SUPPORT

To support successful implementations, the District commits to providing the following support:

- Pre-implementation:
    - District will designate multiple personnel responsible for taking an active role in coordinating the Yondr Program (the “Yondr Implementation Team”)
    - Coordinate with the Partner Success team to align to district or state-level phone-free policies and create procedures across all schools for the implementation of the Yondr Program
    - Establish a communication plan for all school community stakeholders (students, parents, staff, etc.) parties to inform them of phone-free policies and Yondr Program procedures
- Post-implementation:
    - Each school’s Yondr Implementation team and relevant staff will actively participate in a virtual meeting with the Partner Success team at least once a semester to discuss areas of strength, as well as growth and concern.
- Post Inaugural Year:
    - School leads will actively participate in a virtual meeting with the Partner Success team at least once a year to address areas of strength, as well as growth and concern

5. TERMINATION

Either the District or Yondr may terminate this agreement for any reason upon written notice to the other. No claim for damages that result from termination of this agreement will be made or allowed by either Yondr or the District. Yondr will be entitled to payment for any supporting services completed pursuant to this agreement prior to the termination date.

YONDR, INC.	COMMUNITY UNIT SCHOOL DISTRICT 300
By:_____	By:_____
Name:_____	Name:_____
Title:_____	Title:_____
Date:_____	Date:_____

APPENDIX A: SAMPLE EVALUATION PLAN

The following is to provide a sample evaluation plan for Community Unit School District 300 for their 2026-2027 launch. The specific efforts and operational planning will be determined in consultation between both parties to best meet the needs of the greater school community.

Yondr aims to provide support on outcome reporting and analysis to continue to support the evaluation of the program in the District. The District agrees to support the efforts for the joint goal of deeper understanding of the impact and outcomes associated with utilizing the Yondr Program to transform school buildings into phone-free spaces. The efforts proposed to be included in this project are as follows, but not limited to:

Baseline (prior to implementation) school based-metric sharing (i.e. aggregated academic achievement and behavioral data). Examples may include:

- *Average State standardized test scores by grade and school (if applicable)*
- *Average College admissions test score by grade and school (if applicable)*
- *Number of documented behavioral incidents (for ex., fights, detentions, demerit incidents) by grade level and school*
    - *Number of personal use technology policy infractions*
    - *Number of damaged pouches*
- *Number of academic integrity incidents by grade level and school*

Yondr will then work with District personnel to create an impact summary based upon Yondr Implementation, school-administrator feedback and District-aligned school-based metric analysis.

Yondr aims to make the data collection process secure, confidential and easy for school personnel to submit. Designated District personnel will be able to access individual school data and District aggregated data immediately (within 72 business hours) with communication to Yondr. The goal of this data collection is to track the outcomes and key performance indicators for the implementation of the Yondr Program. Yondr is a data-driven organization committed to adapting and learning from findings on the ground and being a transparent partner with our Districts and schools.

All data collected by Yondr will be de-identifiable information and will be openly shared with school and District personnel. Yondr will provide a secure uploading process to share this outcome information directly between the school and the Yondr team.

District Personnel will support Yondr and individual schools in the data collection process to ensure that outcomes and key performance indicators are captured for the Yondr Program, but also to ensure the District is always aware and aligned with the data collection process.

District staff member supporting Yondr Program evaluation:

_____ (Name) _____ (Title)

_____ (phone number) _____ (email address)

APPENDIX B: PAYMENT TERMS

In the event of unique requirements for payment due to grant funding or procurement timelines, districts or schools may set up a different payment structure agreed upon in this agreement.

- Yondr will proceed with implementation planning after the signature of this agreement.
- Upon receipt of PO(s), Yondr will ship product and invoice for payment in alignment with Net 30 terms.
- Expected PO date: January 21st, 2026
    - *Pricing clarification -*
      Yondr Education Package price (pouch, bases & programmatic support) for December 2025 ($15) will be honored at time of PO.
    - Payment will be made as a one-time purchase of products and programmatic support.
    - Additional products and services will be discussed separately from this agreement and viewed as a separate transaction.
- Anticipated Implementation Date: August 11th, 2026

YONDR + DISTRICT 300

YONDR EDUCATION PROGRAM QUOTE

Description	Original Cost	CUSD 300 Discount (%)	Discounted Cost	Total Cost	Total Savings
Equipment/Support for 6th- 12th Grade Students (13,000 students) *Program Matching Grant applied*	$30 / student	50%	$15 / student	$195,000	$195,000
2,000 Buffer Pouches**	$30 / pouch	50%	$15 / pouch	$30,000	$30,000
Additional Unlocking Bases (400)	$100 / base	0%	x	$40,000	x
On-site Support	$7,500	100%	$0	$0	$7,500
Shipping and Handling	x	x	x	$6,643.75	x
Total (15,000 pouches)				**$271,643.75**	**$232,500**

Yondr Equipment:
Included product:

- 13,000 Pouches for grades 6 - 12
- 2,000 Additional Pouches
- 275 Medical Pouches
- 225 Unlocking Bases (included)
- 400 Additional Unlocking Bases ($100 each)
- 73 Yondr Totes
- 27 Yondr Hampers

***Program Matching Grant**
Yondr is offering a matching funding opportunity for districts and schools, covering 50% of costs when purchased before December 17th, 2025.

****Buffer Pouches:**
An additional 15% inventory of pouches based on total enrollment is best practice. This typically covers new enrollees, as well as damage and loss throughout the school year.

Yondr Implementation Services and Ongoing Support:
CUSD 300 will receive a dedicated Partner Success Manager and team of Implementation Associates in Illinois who will provide in-person services and orientation that include (located on the next page):

Quote Prepared: 11/24/2025
Valid until: 12/17/2025
kourtney@overyondr.com
616-901-2783



YONDR

DISTRICT IMPLEMENTATION: OUR LEADING APPROACH TO A PHONE-FREE LAUNCH

1 - DISTRICT PLANNING

Yondr partners with district leaders to align policies, set clear goals, and create a seamless, customized rollout plan. We coordinate materials delivery, define success metrics, streamline logistics, and build a strong communication strategy to ensure a smooth launch.

2 - PRINCIPAL ORIENTATION

Before launch, school leaders take part in a high-impact training session covering best practices, leadership alignment, and implementation strategies. This equips principals with the tools and confidence to lead the transition effectively.

3 - SCHOOL LEADERSHIP TEAM TRAINING

Implementation teams receive hands-on training to map logistics, including traffic flow, unlocking base placement, and equipment needs. They set accountability measures and prepare staff for daily operations, ensuring clear communication so everyone is informed and ready for success.

4 - STAFF & STUDENT PREPARATION

Schools lead training efforts for staff and students while engaging families to build buy-in. Yondr provides expert guidance, training materials, and ongoing support to reinforce policy compliance and establish a phone-free culture.

5 - ONGOING SUCCESS & SUPPORT

Your district's phone-free launch is complete—what's next? Yondr stays by your side with ongoing support, including regular check-ins and additional training to keep your program running smoothly and successfully.

Quote Prepared: 11/24/2025
Valid until: 12/17/2025
kourtney@overyondr.com
616-901-2783

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD OF EDUCATION MEMO

DATE: January 20, 2026

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Beth Goudy,
Director of Literacy, PreK-8

Presented at the following Board Meetings	Date
Board Operations Committee	
BOE 1st Reading	1/20/2026
BOE 2nd Reading	1/20/2026

SUBJECT: AVID Services Agreement (Renewal)

Background

AVID (Advancement Via Individual Determination) is a student-centered college and career readiness program that supports schools in preparing all students for success beyond high school. The AVID framework emphasizes the development of essential academic and lifelong skills through writing, inquiry, collaboration, organization, and reading.

The proposed AVID service contract provides continued access to AVID resources and supports that strengthen implementation and sustain high-quality AVID programming across participating schools.

Administrative Recommendation

The Administration recommends the approval of the contract for the program

Fiscal Impact

The 2026-2027 contact renewal total for AVID is $56,255.00 . The contract will be fully executed pending award.

AVID Center

Products and Services Quote/Order

Quote/Order #: Q-92388
Client: The Board of Education of Community Unit School District 300
Address: 2550 Harnish Dr
Algonquin, IL 60102

AVID Center Representative: Frances O'Brien
Phone: (972) 591-2531
Email: fobrien@avid.org

Effective Date: July 01, 2026

Expiration Date: June 30, 2027

Algonquin Middle School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Algonquin Middle School SUBTOTAL:	**$6,310.00**

Carpentersville Middle School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
1	AVID EXCEL Benefit Package	$1,175.00	$1,175.00
		Carpentersville Middle School SUBTOTAL:	**$7,485.00**

Dundee Middle School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Dundee Middle School SUBTOTAL:	**$6,310.00**

Dundee-Crown High School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE

1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Dundee-Crown High School SUBTOTAL:	**$6,310.00**

Hampshire High School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Hampshire High School SUBTOTAL:	**$6,310.00**

Hampshire Middle School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Hampshire Middle School SUBTOTAL:	**$6,310.00**

Jacobs High School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00
1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Jacobs High School SUBTOTAL:	**$6,310.00**

Josephine Perry Elementary School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Elementary School	$3,750.00	$3,750.00
1	AVID Weekly Elementary	$750.00	$0.00
1	AVID Virtual Live	$850.00	$850.00
		Josephine Perry Elementary School SUBTOTAL:	**$4,600.00**

Westfield Community School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	$4,725.00	$4,725.00

1	AVID Weekly Secondary	$735.00	$735.00
1	AVID Virtual Live	$850.00	$850.00
		Westfield Community School SUBTOTAL:	**$6,310.00**

TOTAL: $56,255.00

plus all applicable taxes

Additional Comments:

N/A

This AVID Center Products and Services Quote/Order is a Subsequent Quote/Order as defined in the General Terms and Conditions previously agreed to by AVID Center and the "Client" identified above ("Ts&Cs"). This Quote/Order and any exhibits or attachments hereto, together with the Ts&Cs (including the definitions of terms set forth at https://www.avid.org/Page/3290 or another location on AVID Center's website designated by AVID Center), supersedes all previous Quote/Orders and constitutes a binding agreement between AVID Center and Client with respect to the AVID Products and Services specified above. Certain AVID Products and Services may be cancelled by Client as set forth in AVID Center's Rest Assured Policy at https://www.avid.org/rest-assured-policy.

AVID Center is committed to assisting Client with a successful implementation. Additional information regarding professional learning registrations is listed below:

- Newly implementing AVID sites are best supported by a core site team of educators – at least 8 for AVID Secondary or 4 for AVID Elementary. In the initial year of implementation, Client agrees to enroll participants into AVID Summer Institute ("SI") equal to the minimum core site team described herein, unless AVID Center agrees otherwise on this Quote/Order. If other professional learning events are taken instead of SI, prices will be adjusted accordingly upon completion of the training event.
- For each existing site in year 2 and beyond of AVID implementation, Client agrees to enroll one (1) participant into AVID Ignite, unless Client notifies otherwise. If a participant is not enrolled or a registrant does not attend, Client will receive a voucher to be used for AVID Ignite in the following summer after payment has been received.

Client will be invoiced for the greater of the number of participants from a site registered for the event or committed to on this Quote/Order. No payment is due at the time of execution of this Quote/Order, notwithstanding anything to the contrary in the General Terms and Conditions. At the time of invoicing, AVID Center will verify registration fees for each site listed on this Quote/Order and any registrations which have been previously paid will be removed from the invoice. Payment will be due within thirty (30) days following receipt of AVID Center's invoice related to this Quote/Order. Each party has caused this Quote/Order to be signed by its duly authorized representative. The terms of this Quote/Order will control in the event of a conflict with any terms or conditions set forth in any purchase order or other document or communication from Client and any such terms and conditions are hereby rejected by AVID Center and of no effect.

AVID Center, a California Non-Profit Corporation 501(c)(3)	The Board of Education of Community Unit School District 300
Sign: _____	Sign: _____
Print Name: _____	Print Name: _____
Title: _____	Title: _____
Date: _____	Date: _____
Email: contracts@avid.org	Email: _____

AVID Center
5187 College Ave., Ste. 163
San Diego, CA 92115
Employer ID # 33-0522594

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD OF EDUCATION MEMO

DATE: **January 13, 2026**

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: John Hummel,
Chief Technology Officer

Presented at the following Board Meetings	Date
Board Operations Committee	1/13/2026
BOE 1st Reading	1/20/2026
BOE 2nd Reading	1/20/2026

SUBJECT: **Technology Related Services Contract Renewal**

Background

Google Workspace for Education is the District's primary digital ecosystem, providing the core communication, collaboration, and instructional tools used daily by all staff and students. The platform includes district email (Gmail), document creation and collaboration (Docs, Sheets, Slides), virtual meeting space (Google Meet), and cloud-based file storage (Google Drive), along with integrated security and classroom instructional tools.

This agreement represents a renewal of the District's current subscription to Google Workspace for Education Plus, the most comprehensive tier available. Continuation of this subscription is essential to maintaining the District's security posture, operational capacity, and instructional continuity in three critical areas:

Cybersecurity and Threat Prevention

The Education Plus tier supports the advanced security dashboards and investigation tools used daily by IT staff to proactively detect and remediate phishing, malware, and other threats. Renewal ensures continued access to Context-Aware Access controls and advanced data loss prevention features that protect both student and staff accounts.

Storage Capacity and Compliance

This subscription maintains the District's current district-wide storage pool. Without the additional 20 GB of storage per license included in the Plus tier, the District risks exceeding baseline storage limits, which could disrupt access to Google Drive and district email services for staff and students.

Instructional Continuity

Renewal ensures uninterrupted access to premium instructional tools currently in use across the District, including unlimited originality reports (plagiarism detection) and enhanced Google Meet features such as breakout rooms, recording, and attendance tracking, which are used for instruction and professional development.

This renewal also reflects a mandatory change to Google's billing structure. The previous model, which bundled free staff licenses with student purchases, has been discontinued and replaced with a pay-per-user model that applies to both staff and students.

To mitigate the financial impact of this industry-wide change, the Administration negotiated a three-year agreement with the following pricing:

- **Standard Annual Rate:** $6.00 per user
- **Negotiated Three-Year Rate:** $4.99 per user
- **Annual Savings:** $1.01 per user

While the negotiated rate represents a $0.84 (approximately 20%) increase over the prior contract rate of $4.15 per user, securing the three-year agreement avoids an estimated 45% increase associated with a standard one-year renewal and provides long-term cost stability for the District.

Administrative Recommendation
The administration recommends approving a 3-year renewal of Google Workspace for Education Plus for a three year total of $355,065.30.

Fiscal Impact
The cost will be budgeted annually through the technology department.
Year 1 (July 2026 - June 2027) Total (USD): $110,006.40
Year 2 (July 2027 - June 2028) Total (USD): $122,529.45
Year 3 (July 2028 - June 2029) Total (USD): $122,529.45

CDW Customer Service Order Form
Google Workspace for Education

Seller	CDW Government LLC
Seller Address	200 N. Milwaukee Avenue, Vernon Hills, IL 60061
Customer	Community Unit School District 300
Subscription Term Start Date	Upon Service Activation

NAME	PRICE	QTY	ANNUAL SUBTOTAL
GWFE Plus - 3 Year - 10K+- Year 1	$4.48	20293	$90,912.64
GWFE Plus - 3 Year - 10K+ ILTPP w/Year 1 10% Offset Discount: $110,006.40	$4.48	4262	$19,093.76
GWFE Plus - 3 Year - 10K+ Year 2	$4.99	20293	$101,262.07
GWFE Plus - 3 Year - 10K+ ILTPP- Year 2: $122,529.45	$4.99	4262	$21,267.38
GWFE Plus - 3 Year - 10K+ Year 3	$4.99	20293	$101,262.07
GWFE Plus - 3 Year - 10K+ ILTPP- Year 3: $122,529.45	$4.99	4262	$21,267.38
		Contract Total	**$355,065.30**

Google Workspace Add-On Products/Services	Licensed Quantity	Subscription Term	Monthly Service Fee Per User	Total Monthly Service Fee*
		Monthly	N/A	N/A

Google Voice Specific Estimated Monthly Telecom Taxes and Regulatory Fees** N/A

*The Total Monthly Service Fee for Google Voice is an estimate only and is based on the licensed quantity set forth in the table above. Seller will invoice Customer based on the actual quantity of licenses used in the month at the Monthly Service Fee Per User rate specified above.

**These are estimate monthly taxes and fees only. These taxes and fees may vary based on Customer's geographic location. Seller will pass thru and bill Customer for actual telecom taxes and regulatory fees as calculated by Google.

Customer Technical Contact	john.hummel@d300.org
Phone Number	
Email address	john.hummel@d300.org
Off-Domain Email Address	
Google App Domain	d300.org
NCES ID (If applicable)	1708550
Order Type (If applicable)	

Subscription Term Fee Total: $355,065.30

Terms:

1. TERMS AND CONDITIONS - Customer's obligations under this Customer Service Order Form, including its payment obligations are subject to the current Third Party Cloud Services Terms and Conditions on Seller's website at Third Party Cloud Services Terms and Conditions, unless Customer has entered into a written agreement with Seller covering Customer's purchase of products and services from Seller ("Existing Customer Agreement"), in which case Customer's obligations shall be subject to the terms of such Existing Customer Agreement, which shall be identified on Sellers' ordering documents.

2. PAYMENT – Customer will pay all Fees (as defined herein), including regulatory fees and taxes, for the use of the Google Workspace for Education as set forth in Seller's invoice, within 30 days after the date of the invoice, or in accordance with such other payment terms that may have been negotiated between Customer and Seller. In addition to the Service Fee for the Google Workspace for Education, Customer will also be responsible for all additional fees for any subscription renewals and extensions, metered usage components consumed by Customer, and other subscriptions, features, products, services, or add-ons that Customer uses within the Google Workspace for Education. Seller will invoice Customer in advance for the monthly or prepaid charges due for the Google Workspace for Education purchased. Seller will invoice Customer in arrears for any metered usage or overage components (e.g., capacity overages, third party content, etc.). The Service Fee for the Google Workspace for Education and all additional fees due hereunder are collectively referred to as "Fees".

3. ADD-ON ORDERS - Any orders submitted by Customer to Seller for Google Workspace for Education over the next twelve (12) months (the "Add-On Order(s)") will be governed by the terms and conditions of this Customer Service Order Form. All Add-On Order(s) must include the name of the applicable Google Workspace for Education, the Licensed User Quantity and the length of the initial term (e.g., 1, 2, or 3 years). The Initial Subscription Term for any Add-On Order(s) will commence on the date Seller provisions the new Google Workspace for Education on behalf of Customer.

4. SERVICE SUSPENSION – In addition to any other rights Seller may have, Seller may suspend or terminate the Google Workspace for Education if Customer fails to pay any Fees within ten (10) business days after the applicable due date.

5. CANCELLATION POLICY FOR GOOGLE VOICE – To cancel the Google Voice services Customer must fill out and submit the form at Google Voice Cancellation Form sixty (60) days prior to service cancellation. Customer will be responsible for all Google Voice service fees incurred up through the effective date of termination, including any applicable taxes and regulatory fees.

6. NON-CANCELLABLE/NON-REFUNDABLE – The Google Workspace and Add-On Products and Services purchased under this Customer Service Order Form are non-cancellable and all Fees paid to Seller are non-refundable.

7. GOOGLE REQUIRED TERMS:

(a) Seller, Google, and Customer are independent contractors with respect to the resale of the Google Workspace for Education.

(b) Customer will either accept the Google TOS prior to accessing or using the Google Workspace for Education, or hereby expressly authorizes Seller to accept the Google TOS on Customer's behalf.

(c) Customer acknowledges and agrees that Seller is the processor of any personal data processed by it on Customer's behalf, and Customer is the controller of any such data, as the terms "controller", "processed", "processor" and "personal data" are defined in the EU Directive;

(d) Customer is responsible for obtaining and maintaining any consents required from End Users to allow Seller to perform its obligations under this Agreement;

(e) If Google fails to comply with the SLAs, Customer will only be eligible to receive those remedies set out under the Google TOS and must request such remedies directly from Seller; and

(f) Google will only provide customer support to Customers in accordance with the Google TOS.

BY SIGNING BELOW, Customer acknowledges and agrees that it is receiving the Google Workspace for Education directly from Google, Inc. ("Google") pursuant to Google's standard terms and conditions or such other terms as agreed upon by Customer and Google. Customer further acknowledges that Google and not Seller will be responsible for performance of the Google Workspace for Education.

CUSTOMER AUTHORIZED REPRESENTATIVE

(If not signing electronically, please sign, print your name and date below)

Name: _____

Title: _____

Signature: _____

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD OF EDUCATION MEMO

DATE: **January 13, 2026**

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jeffrey Ehardt,
Executive Director of Finance

Presented at the following Board Meetings	Date
Board Operations Committee	1/13/2026
BOE 1st Reading	1/20/2026
BOE 2nd Reading	1/20/2026

SUBJECT: **Acceptance of the FY25 Annual Comprehensive Financial Report (ACFR)**

Background

Attached for your review is a copy of the DRAFT annual financial report for FY 2024-25. 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 with ISBE. The attached report is a DRAFT version of the report and will be finalized prior to January 20.

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 for the fourth year in a row a score of 3.8 out of 4.0 (state average is 3.77) and was rated in the highest category of "Recognition" (for the 10th year in a row).

All Funds Analysis

Overall, the District ended the year with an increase to fund balance of $0.5 million. The year end fund balance was $196.2 million. This is up from the previous year of $195.7 million. This is net of revenues, expenditures, and other financing sources. The District retired $20.1 million in bond and debt certificates. This leaves a total balance of $207 million in bond and debt certificate liabilities.

Operating Funds Analysis

Overall, the Operating Funds (Education, Operations & Maintenance, Transportation, IMRF, Working Cash, and Tort) balance ended at $134.5 million, a $4.9 million increase over the FY 2023-2024 funds balance. Revenues were budgeted to exceed expenditures in the Operations and Maintenance Fund by $14.5 million. $12.0 million of this surplus was budgeted and transferred to the Capital Projects fund for future construction and capital improvement projects. $2 million of this surplus was budgeted and transferred to the Debt Service Fund. The District's Operating Funds balance is 36.9% of the operating expenditures ($364.8 million), which satisfies the district fund balance policy that our operating fund

balance be at 30% of operating expenditures. Therefore, we ended the year in compliance with our fund balance policy.

Debt Service Fund Analysis

The Debt Service fund balance ended at $14.4 million, with an increase of $1.5 million over the 2023-2024 fund balance. Actual expenditures were $3.4 million higher than revenues, however, the transfer of $2.0 million from the Education Fund and $2.9 million from the Operations and Maintenance Fund for a transfer total of $4.9 million allowed for the net increase in fund balance. The variance over budget resulted from retiring bonds and debt certificates. It is important to note that although there is a balance in this fund, the District's first of its two annual bond payments is due on July 1 (the second payment is due on January 1). With said, once both payments are made, the fund balance is depleted.

Capital Projects Fund Analysis

The Capital Projects fund, which has a purpose of only tracking expenses associated with capital maintenance or projects, balance decreased by $5.7 million under the 2023-2024 fund balance of $53.1. This includes the permanent transfer of $12 million from the Operations and Maintenance fund. Actual expenditures were $5.7 million higher than revenues. The net result was a decrease in fund balance. The ending fund balance for 2024-2025 was $47.3 million.

General Fund Budgetary Highlights

The District's General Fund (Education, Tort, and Working Cash) budget anticipated that revenues would exceed expenditures and net other financing sources/uses by $2.6 million. The actual results for the year show a surplus of $2.9 million, net other financing sources/uses. This is a net variance of $0.3 million from the final budget. The net increase to fund balance is $2.9 million, resulting in a year end fund balance of $114.7 million.

Actual revenues were slightly higher than budgeted by $2.6 million, primarily associated with the increase of local and state payments. Evidence Based Funding increased by $6.4 million compared to last fiscal year.

The over-budget and under-budget items identified above will be monitored as we develop the FY 2025-2026 budget and future projections.

Recommendation

The administration recommends accepting the Annual Comprehensive Financial Report for FY 2024-2025 as presented.

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Community Unit School District 300

2550 Harnish Drive
Algonquin, IL 60102

(847) 551-8300
Fax: (847) 551-8413

www.d300.org

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DISTRICT 300

Annual Comprehensive Financial Report

Fiscal year ended June 30, 2025

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Annual Comprehensive Financial Report

of

Community Unit School District 300

Algonquin, Illinois

For the Fiscal Year Ended June 30, 2025

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Official Issuing Report

Dr. Frank Williams, Chief Financial Officer (effective July 1, 2025)
Jeff Ehardt, Director of Finance

Department Issuing Report

Finance

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Community Unit School District 300

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2025

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Community Unit School District 300

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Community Unit School District 300

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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

REPORT DATE

President and Members of the Board of Education for the
Citizens and Community Members of
Community Unit School District 300
Algonquin, Illinois

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of Community Unit School District 300, Algonquin, Illinois (District) as of and for the fiscal year ended June 30, 2025 (FY25). The audit was completed, and the Independent Auditors' Report was issued on REPORT DATE. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Generally accepted accounting principles (GAAP) in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors' report.

Executive Summary

Reporting Entity and Its Services

The District is a unit district serving grades preschool through 12, including transition programming for students ages 18–22, and encompasses an area of 118 square miles in northern Illinois. The District includes the communities of Algonquin, Carpentersville, East Dundee, Gilberts, Hampshire, Lake in the Hills, Pingree Grove, Sleepy Hollow, and West Dundee. Small portions of the City of Elgin, the annexed area of the Village of Hoffman Estates, and portions of Barrington Hills, Cary, and Fox River Grove are also within the District. The District exercises no financial oversight over these entities; therefore, they are not included in the District's financial statements.

The District operates three high schools, four middle schools, seventeen elementary schools, one community school, one early childhood center, one alternative school, two administrative buildings, and two transportation facilities. During the 2024–25 school year, the District employed 2,675 staff members, including 1,643 teachers, 870 non-certified staff, and 162 administrators, serving approximately 20,201 students (pre-K-12). Total expenditures for the year were nearly $495 million, including approximately $58 million for capital projects and debt service. A charter school within District boundaries served 654 students in 2024–25. The charter school is governed by its own board of directors, and the District provides funding based on the charter's enrollment multiplied by the District's per capita tuition cost.

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The District is governed by a seven-member Board of Education, with members elected from within the District for four-year staggered terms. Day-to-day operations are managed by the Superintendent and administrative staff.

Board of Education

OFFICIAL	POSITION	TERM EXPIRES
Christine Birkett	President	April 2029
Leslie LaMarca	Vice President	April 2027
Olutola Makinde	Secretary	April 2027
Steve Fiorentino	Member	April 2027
Alisa Lindmark	Member	April 2029
Patrick Malia Jr.	Member	April 2029
Nancy Zettler	Member	April 2027

Based on the legislative authority codified in the Illinois School Code, the Board of Education has the following powers to:

- Sue and be sued in all courts,
- Levy and collect taxes and to issue bonds, and
- Contract for appointed administrators, teachers, and other personnel and goods and services.

District Administration for FY25

Dr. Martina Smith, Superintendent. Dr. Smith was selected by the Board of Education on December 20, 2022, and she officially took office on July 1, 2024. Prior to her appointment as superintendent, Dr. Smith served as deputy superintendent for District 300. Additional positions within the District include assistant superintendent of Title I schools, principal of Carpentersville Middle School, and principal of Meadowdale Elementary. Dr. Smith was selected to succeed Dr. Susan Harkin, who had held this position since 2021. Dr. Smith earned a doctorate in educational leadership from National Louis University in Chicago in 2015 and has been actively involved in several professional organizations, including the Illinois Association of School Administrators (IASA), the National Alliance of Black School Educators (NABSE), the School Superintendents Association (AASA), and the Large Unit District Association (LUDA).

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 into 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. Ms. Porter resigned her position as CFO effective June 30, 2025. Dr. Frank Williams was selected to succeed Ms. Porter beginning July 1, 2025 as CFO.

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

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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 2024-2025, the District received several prestigious honors for its financial management, including:

1. Meritorious Budget Award (FY25 budget) from ASBO International;
2. Certificate of Excellence in Financial Reporting (FY24 AFCR) from ASBO International; and
3. Achievement for Excellence in Financial Reporting (FY24 AFCR) from the Government Finance Officers Association (GFOA).

The Board of Education has adopted policies related to budgeting, investing, borrowing, and fund balance management. The Board Operations Committee, composed of two Board members, the Chief Financial Officer, and the Director of Finance, meets monthly to review compliance with Board policy and the Illinois School Code.

District management is responsible for establishing and maintaining an internal control structure designed to protect the District's assets from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in accordance with generally accepted accounting principles. The internal control structure provides reasonable, but not absolute, assurance that these objectives are achieved. The concept of reasonable assurance recognizes that the cost of a control should not exceed the expected benefits and that estimates and judgments are required to assess costs and benefits.

The District also maintains budgetary controls to ensure compliance with legal requirements as outlined in the annual appropriated budget approved by the Board of Education. The budget includes the General Fund (including Educational, Tort Immunity and Judgment, and Working Cash accounts), Special Revenue Funds, Debt Service Fund, and Capital Projects Fund. An encumbrance accounting system is employed as a tool to assist in budgetary control, with all outstanding encumbrances canceled at year-end.

As evidenced by the statements and schedules included in the Financial Section of this report, the District continues to demonstrate sound financial management and effective stewardship of public resources.

2024-25 Accomplishments

For the 2024-25 school year, the District is proud of its many goals and accomplishments aligned to its Strategic Plan. During this past school year, District 300 was committed to the following three anchor areas:

Amplifying student voice and leadership	Enhancing Professional Learning Communities (PLCs)	Strengthening partnerships

Many achievements related to these anchors were realized this year, including the following:

- High school students contributed their perspectives as members of Senator Don DeWitte's Youth Advisory Council, participating in the development and discussion of mock legislation.
- Collected input from 4th–12th grade students through a district-wide survey on cell phone use to inform policy discussions.
- Established the foundation for the Superintendent's Student Advisory Council, which will officially launch in the upcoming school year.

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- Recognized Hampshire Elementary as a Model PLC at Work school by Solution Tree for demonstrating a sustained commitment to PLC work.

- Recognized Golfview Elementary as a Promising Practices school by Solution Tree for establishing a strong foundation in the PLC at Work process.

- Finalized a new three-year collective bargaining agreement with LEAD 300, reflecting a shared commitment to student success, staff support, and collaborative progress.

- Engaged students in school-based Student Belonging Committees, where they helped lead initiatives that build a stronger sense of community within their schools.

- Recognized all District 300 staff groups through a series of thank-you messages and verbal acknowledgments at Board of Education meetings throughout the year to celebrate their contributions.

- Facilitated the Anchored Admin Award to recognize building administrators who have made a meaningful impact by amplifying student voice and leadership, enhancing professional learning communities, and strengthening partnerships.

- Celebrated future educators through events like Educator Signing Day, honoring students pursuing careers in education and encouraging them to return to District 300 as licensed professionals.

- Hosted Dundee Highlands Elementary School's 60th anniversary celebration, welcoming families and local residents for a fun run, school tours, historical displays, and community activities.

- Supported student-led service projects, including a successful donation drive by Dundee-Crown's Women's Studies class that collected hundreds of diapers and wipes for the Community Crisis Center in Elgin.

- Expanded dual credit opportunities with Elgin Community College, allowing students to earn approximately 5,689 credit hours and save an estimated $785,082 in college tuition—an increase from the prior year (based on a rate of $138 per credit hour).

- Hosted a welcome reception for the Superintendent, bringing together local organizational leaders to build relationships and strengthen community partnerships.

- Facilitated Master Facility Plan Community Engagement Sessions, providing parents and community members the opportunity to share input on the future of district infrastructure.

- Held ongoing meetings with the District 300 Leadership Council and faith-based leaders to foster collaboration and strengthen relationships.

- Enhanced our involvement with local chambers of commerce, including participation in a State of Education panel to highlight district progress and priorities.

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These enhancements were added as education research has shown these to be high-yield strategies for improving student achievement along with ensuring the District's most significant assets were being maintained cost-effectively. In order for the District to strive to meet our goals, the District incorporated our core values into the everyday teaching and support of our students including collaboration, equity, excellence, integrity, and innovation. As part of our Strategic Plan, District 300 used these core values, along with strategies and initiatives, to reach the goals set by District Administration:

Goal 1 – Develop the Whole Child

- Implement effective systems and programming in support of the whole child.
- Develop a District culture and environment that develops the full range of students' learning capacities and supports the development of a culturally proficient student.
- Align district-level policies and procedures with local, state, and federal rules and regulations to ensure the health, safety, and welfare of all staff and students.

Goal 2 – Ensure Student Growth and Individual Achievement

- Ensure that students attain and sustain grade level proficiency in English Language Arts.
- Ensure that students attain and sustain grade level proficiency in Mathematics.
- Embed inclusive pedagogy and practices across contents and grade levels.
- Ensure that all students have access and are encouraged to engage in rigorous courses.

Goal 3 - Develop and Retain Great Staff

- Increase strategic practices to attract and retain highly qualified diverse teachers and administrators.
- Provide training and support to promote the ongoing professional growth of all staff.
- Provide staff and students with the tools and resources necessary to meet the demands of the Illinois Learning Standards.

Goal 4 – Engage All Stakeholders

- Build and maintain two-way communication practices with all stakeholders to inform decision-making and increase organizational trust
- Provide clear and timely communication to ensure all stakeholders understand district information, priorities, progress, programming, and decision-making.
- Develop and refine organizational communication systems, plans and processes to ensure consistency, efficiency, and execution.
- Develop and refine opportunities for meaningful engagement of families and community.

Goal 5 – Align Resources Equitably and Efficiently

- 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 2024-25 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

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The designations for all District schools were summarized as follows:

Figure 1 D300 Summative Designations 2024-2025



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 two schools that were determined to have the "Targeted" designation. With this designation, the two schools will begin a four-year cycle of school improvement.

Illinois Assessment of Readiness

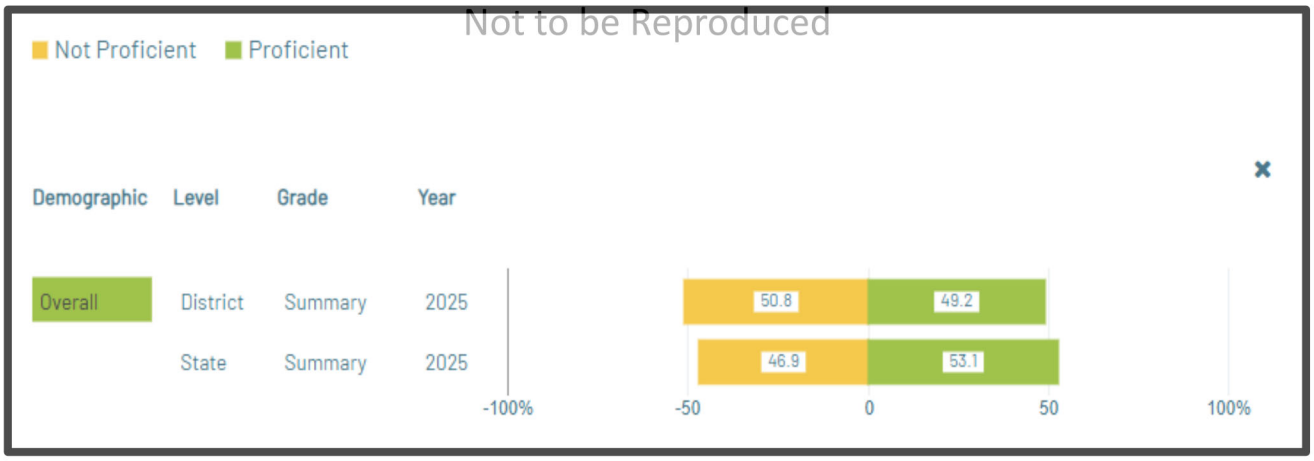
In 2018-19, Illinois began utilizing the Illinois Assessment of Readiness (IAR) to assess students on the new Illinois Learning Standards incorporating the Common Core in English Language Arts and Mathematics. The assessment is an annual year-end test in English language arts/literacy (ELA) and mathematics in grades 3-8. The charts below illustrate the percentage of District students that scored proficient on the IAR assessments in comparison to the State average for the 2024-2025 school year.

It is important to note, the 2023-2024 benchmark criteria consisted of five benchmark categories. The 2024-2025 IAR has been streamlined to two benchmark categories, Not Proficient and Proficient. Performance levels are the score ranges that divide the full spectrum of performance on the state assessment into categories. Each state decides how many levels there are, the cut scores that divide each level, and which levels qualify as "proficient." The proficiency benchmark is the score a student needs to reach on a state assessment to be considered on track in their learning for their grade level.

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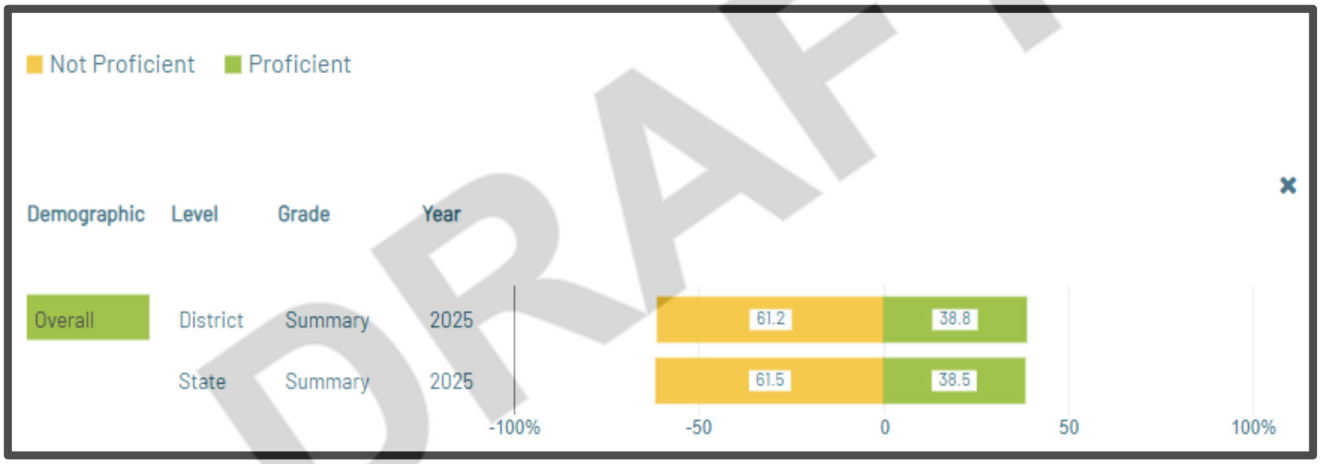
Figure 2 IAR ELA Results for 2024-2025 Grades 3-8



For the 2024–25 school year, 49.2 percent of the District's students scored proficient in English Language Arts (ELA), compared with the State average of 53.1 percent.

The chart below illustrates the percentage of District students who scored proficient on the math Illinois Assessment of Readiness (IAR) in comparison to the State average for the 2024–25 school year.

Figure 3 IAR Math Results for 2024-2025 Grades 3-8



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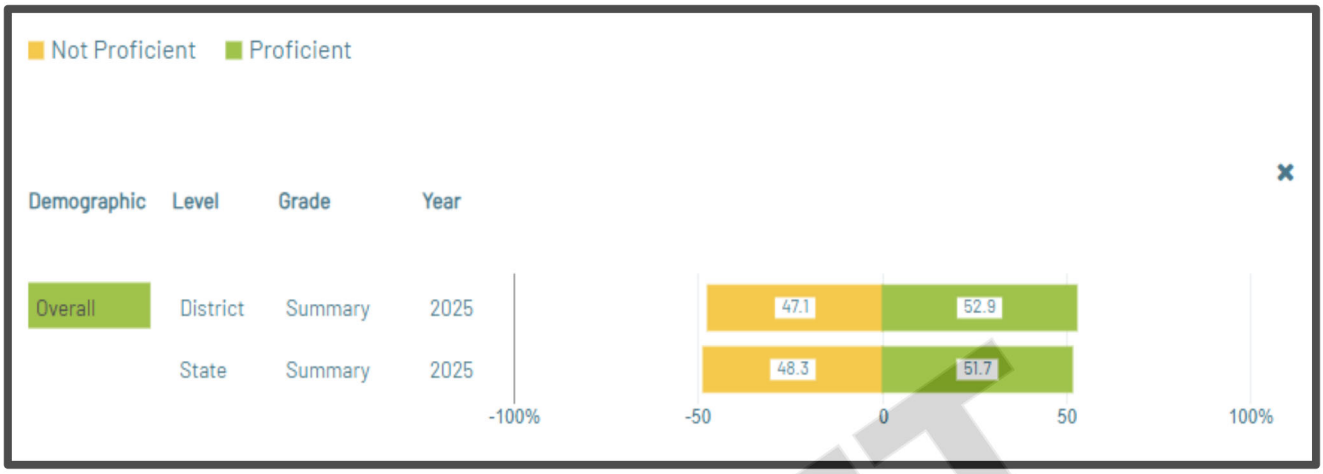
For the 2024–25 school year, 38.8 percent of the District's students scored proficient in mathematics, slightly above the State average of 38.5 percent.

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ACT

Beginning in the 2016-17 school year, the State required all grade 11 students to be assessed using SAT. The State moved from the SAT to the ACT in the 2024-2025 school year. The charts below illustrate the percentage of students meeting or exceeding the standard for grade 11 on the ACT assessments in comparison to the State average for the 2024-2025 school year.

Figure 4 ACT ELA Results for 2024-2025 Grade 11



For the 2024–25 school year, 52.9 percent of the District's 11th-grade students scored proficient in English Language Arts (ELA), compared with the State average of 51.7 percent. The chart below presents the percentage of District students who scored proficient on the Math ACT assessment in comparison to the State average for the 2024–25 school year.

Figure 5 ACT Math Results 2024-2025 Grade 11



For the 2024–25 school year, 35.9 percent of the District's students scored proficient in mathematics, compared with the State average of 39.3 percent.

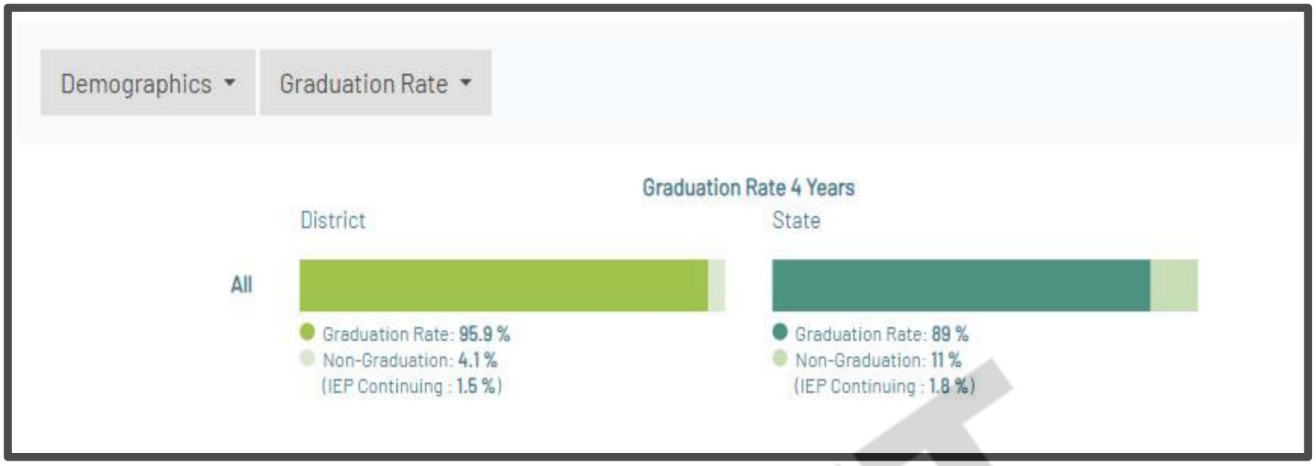
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Graduation Rate

A high school diploma is vital both for students who plan to enter college and students who plan to enter the workforce. This display shows the percentage of graduating students who entered 9th grade for the first time four, five or six years prior to the year being reported. This display compares the District 2024-25 graduation rate to the State average.

Figure 6 Graduation Rate 2024-2025



For the 2024–25 school year, the District's four-year graduation rate was 95.9 percent, compared with the State average of 89 percent.

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 2024-2025 school year, the District had 363 students enrolled in our dual credit program.

Figure 7 Early College Coursework Statistics 2024-2025

Dual Credit Course Students			
Grade	**Total Students**	**Students Enrolled in Dual Credit Course**	**Percent of Students in Courses**
11 - Grade	1,584	129	8.14%
12 - Grade	1,579	234	14.81%
Total	**3,163**	**363**	**11.48%**

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Advanced Placement (AP) Exam Opportunities

District high school students have the opportunity to enroll in Advanced Placement (AP) courses and take corresponding AP exams. A score of 3 or higher on the 5-point scale is considered passing and may be accepted by many colleges and universities in place of a comparable first-year college course, providing students with potential time and cost savings. Participation in AP courses and exams for the 2024–25 school year is as follows:

Figure 8 Advanced Placement Statistics 2024-2025

Advanced Placement Course Students			
Grade	**Total Students**	**Students in AP Courses**	**Percent of Students in Courses**
9 - Grade	1,737	317	18.2
10 - Grade	1,585	425	26.8
11 - Grade	1,584	547	34.5
12 - Grade	1,579	571	36.2
Total	**6,485**	**1,860**	**26.8**

Financial Outlook

Economic Condition and Outlook

The economic outlook for District 300 communities indicates continued modest growth. The District benefits from a diverse tax base that includes substantial residential, commercial, and industrial development. This mix provides stability and resilience, helping the District withstand challenges in any single sector of the economy. District communities have demonstrated a commitment to long-term planning, supporting a smooth and effective transition into the future.

Commercial development continues along the Randall Road Corridor and at the intersection of Routes 59 and 72, while residential growth has been particularly notable in the western portion of the District. Investments in public works and roadways further enhance the attractiveness of District 300 communities as desirable locations to live and raise a family. In the far eastern portion of the District, the former Sears Chicago-area headquarters in Hoffman Estates was acquired by Compass Datacenters, headquartered in Dallas, Texas. Compass Datacenters plans to develop a hyperscale data center campus valued at approximately $10 billion, consisting of five buildings each exceeding 250,000 square feet. The project is expected to generate significant economic benefits, including approximately 1,000 local construction jobs. Demolition of existing structures began in summer 2024, with above-ground construction projected for late 2025.

The villages of Algonquin, Carpentersville, Lake in the Hills, and West Dundee have continued to develop existing parcels within the District, including extensive retail, commercial, and residential projects along the Randall Road Corridor, a major north–south artery heavily traveled by commuters and patrons seeking shopping and entertainment. Residential growth is also occurring in Hampshire, Gilberts, and Pingree Grove.

Major employers within the District include Transform Holdco, with approximately 3,200 employees; Crystal Clean, with approximately 1,900 employees; St. Alexius Medical Center, with approximately 1,900 employees; Advocate Sherman Hospital, with approximately 1,700 employees; and John B. Sanfilippo & Son, Inc., with approximately 1,200 employees. In addition, significant agricultural areas remain within the District's boundaries, supporting the diversity of the local economy.

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Projected Enrollment

The District annually updates its enrollment projections and verifies enrollment assumptions with an independent demographer. During the 2024–25 school year, K–12 enrollment increased by 171 students across all grade levels, resulting in a total K–12 enrollment of 19,256 students. While many school districts in Illinois and nationwide are experiencing enrollment declines, the District's current projections indicate an increase of more than 3,200 K–12 students over the next ten years, allocated as follows: approximately 1,420 students in grades K–5, 830 students in grades 6–8, and 972 students in grades 9–12. Additional information is presented in the Operating Indicators by Function schedule in the Statistical Section of this report.

Assessed Property Value and Property Taxes

The District's assessed valuation increased for the tenth consecutive year, rising from $2.8 billion in tax year 2015 to $5.0 billion in tax year 2023, which represents an increase of approximately $4.4 billion, or 9.84 percent, from tax year 2022. This growth is generally consistent with national trends reflecting continued increases in residential property values. Additional information regarding assessed valuation and estimated actual value of taxable property is presented in the Statistical Section of this report.

Property tax revenue is subject to the Property Tax Extension Limitation Law (PTELL), which limits annual increases in property tax extensions to the lesser of the Consumer Price Index (CPI) or 5 percent. Two CPI measurements affected fiscal year 2025 revenues: tax year 2023, which was capped at 5 percent despite a CPI of 6.50 percent, and tax year 2024, which had a CPI of 3.40 percent. Because the District recognizes 50 percent of a levy year's property tax revenue in the current fiscal year and the remaining 50 percent in the subsequent fiscal year, these limitations resulted in an increase in property tax revenue of $2,213,386, or 2 percent, for fiscal year 2025.

Transportation

The District and surrounding communities offer multiple transportation options, including three Metra commuter rail stations located in Crystal Lake, Barrington, and Elgin, each providing service to downtown Chicago, as well as local bus service. Major surrounding roadways include Interstate 90 and Illinois State Routes 31, 47, 62, 72, 20, and 25. Randall Road has developed into a major north–south transportation corridor serving Kane and McHenry Counties and is considered essential to the region's growth and economic development.

The Longmeadow Parkway Fox River Bridge Corridor is a four-lane minor arterial roadway approximately 5.6 miles in length that was constructed to help alleviate traffic congestion in northern Kane County. The parkway traverses portions of the Villages of Algonquin, Carpentersville, and Barrington Hills, as well as unincorporated areas of Kane County, and provides an additional crossing of the Fox River. O'Hare International Airport is located approximately 30 minutes east of the District.

Employment

The average rate of unemployment slightly decreased from 5.50% to 5.20%. 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 high-quality borrower with a very strong capacity to meet its financial obligations. The rating reflects the District's strong financial profile, sound financial management practices supported by advanced budgeting and long-term planning, maintenance of a sizable working cash fund balance, moderate debt burden, and location within the deep and diverse Chicago metropolitan area economy with strong wealth and income levels.

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Assets

The District's most significant assets are its buildings and land. District facilities range in age from approximately 75 years to 3 years. In 2021, the District issued $13.6 million in debt certificates to finance the construction of Big Timber Elementary School in Hampshire, which opened in August 2022.

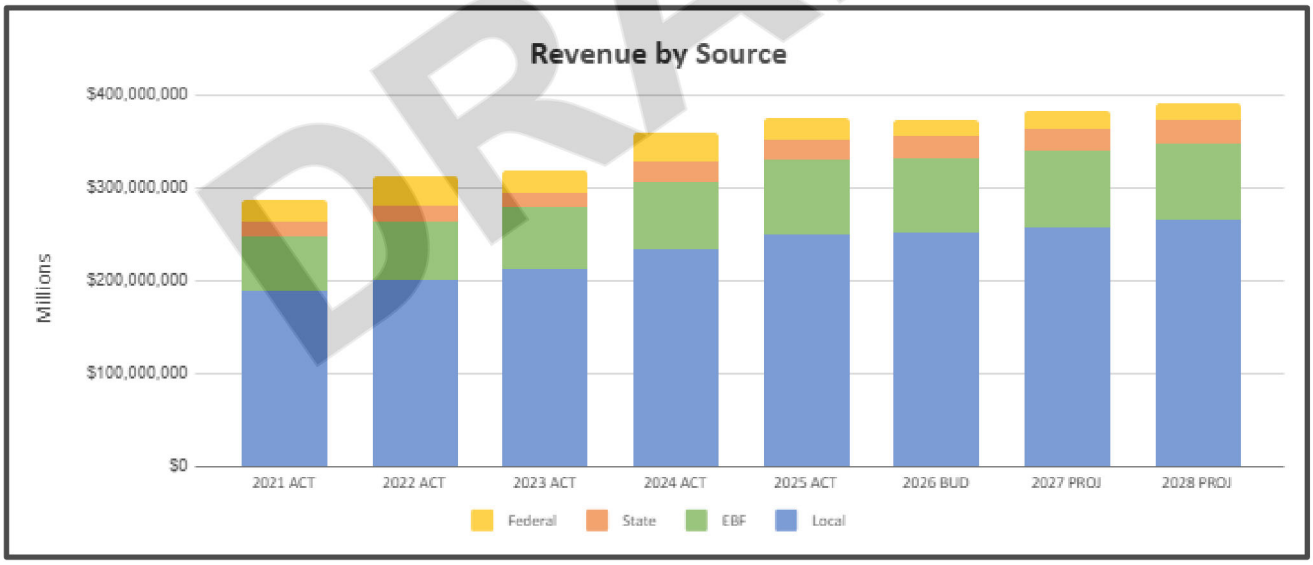
Beginning in 2013, the District issued low- or no-interest debt certificates and bonds to complete projects identified in its capital projects plan, including parking lot improvements, HVAC replacements, classroom additions, and other facility upgrades throughout the District. During fiscal year 2023, the District issued $60.375 million in General Obligation Refunding Bonds, which reduced interest costs and are expected to save approximately $18.4 million over the life of the bonds.

In 2017–2018, the District developed a comprehensive Master Facility Plan to support its ongoing commitment to maintaining District assets and addressing long-term capacity needs. The plan is reviewed and updated annually by the Board Operations Committee. During October and November 2024, the District hosted Master Facility Plan Community Engagement Nights to gather public input regarding facility priorities. The Master Facility Plan was approved by the School Board during the 2024–2025 fiscal year, and the District is currently evaluating funding options to implement the plan. Additional information regarding the age and size of District facilities is presented in the Statistical Section of this report.

Financial Information for General Government Functions

The following schedules present a summary of analytical information for all Governmental Operating Fund types for the fiscal years ending June 30, 2021 through projected fiscal year ending June 30, 2028. 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, on-behalf revenues and expenses are excluded, as these amounts represent pass-through transactions recorded for accounting purposes and do not impact the District's operating results.

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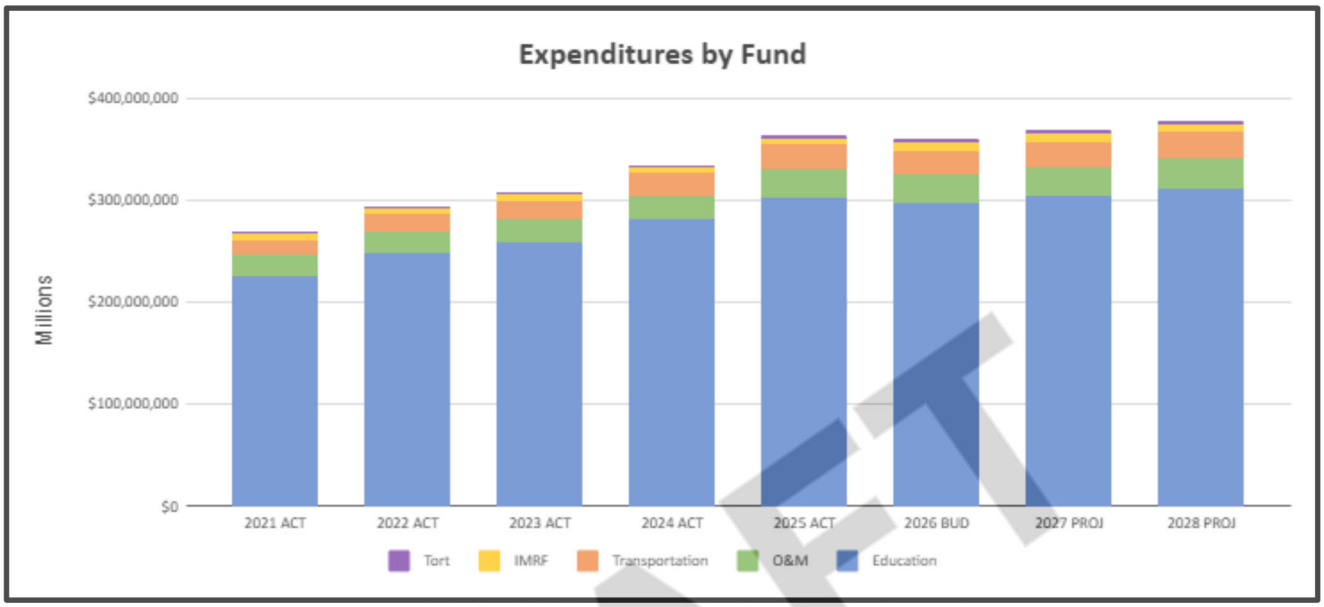


Does not include "On behalf payment to TRS from the State" revenue

Local revenue continues to be the District's largest source of revenue, with the majority derived from local property taxes and Illinois Corporate Personal Property Replacement Taxes. Property tax revenue is primarily influenced by assessed valuations of property within District boundaries as determined by county and township assessors, the state equalization multiplier established by the Illinois Department of Revenue, and new construction. Property tax collections generally occur between May and October, resulting in the recognition of tax levy revenue across two fiscal years.

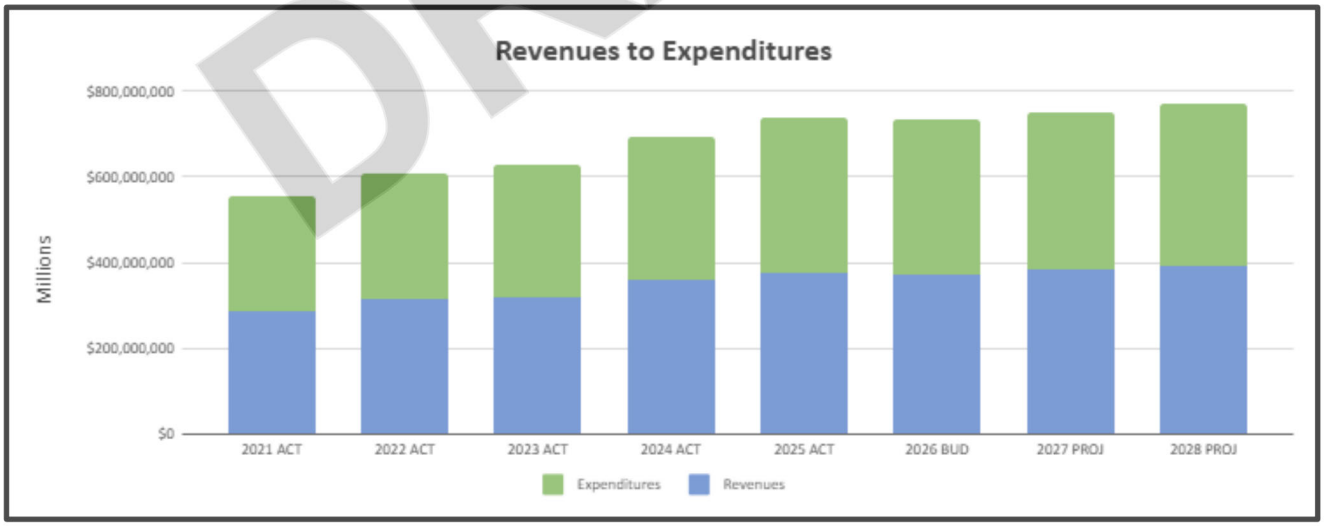
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State revenue is the second largest source of revenue for the District. In 2017, the State of Illinois implemented the Evidence-Based Funding (EBF) formula, which changed the methodology for determining state aid from a flat per-pupil amount to a formula-based approach that considers multiple factors, including a district's local property tax capacity. Under the EBF model, districts with higher property wealth receive less state funding than districts with lower property wealth, resulting in a four-tier funding system, with Tier 1 districts receiving the highest level of state support and Tier 4 districts receiving the lowest. Since the implementation of EBF, the District has received approximately $28.8 million through fiscal year 2025 and expects Evidence-Based Funding revenues to increase modestly over the next several years.



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

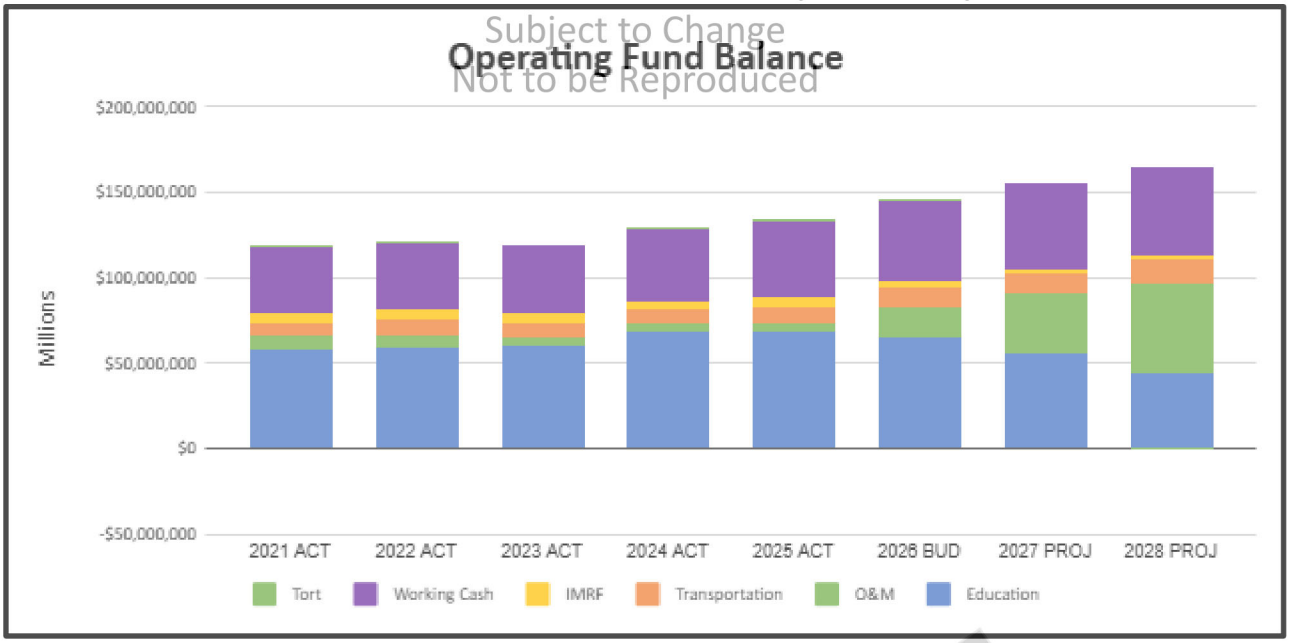
The District's largest expenditures are for instructional services, followed by the operation and maintenance of facilities. Due to the District's geographic area of 118 square miles, student transportation constitutes the next most significant operational expense, followed by contributions for employee retirement benefits.



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

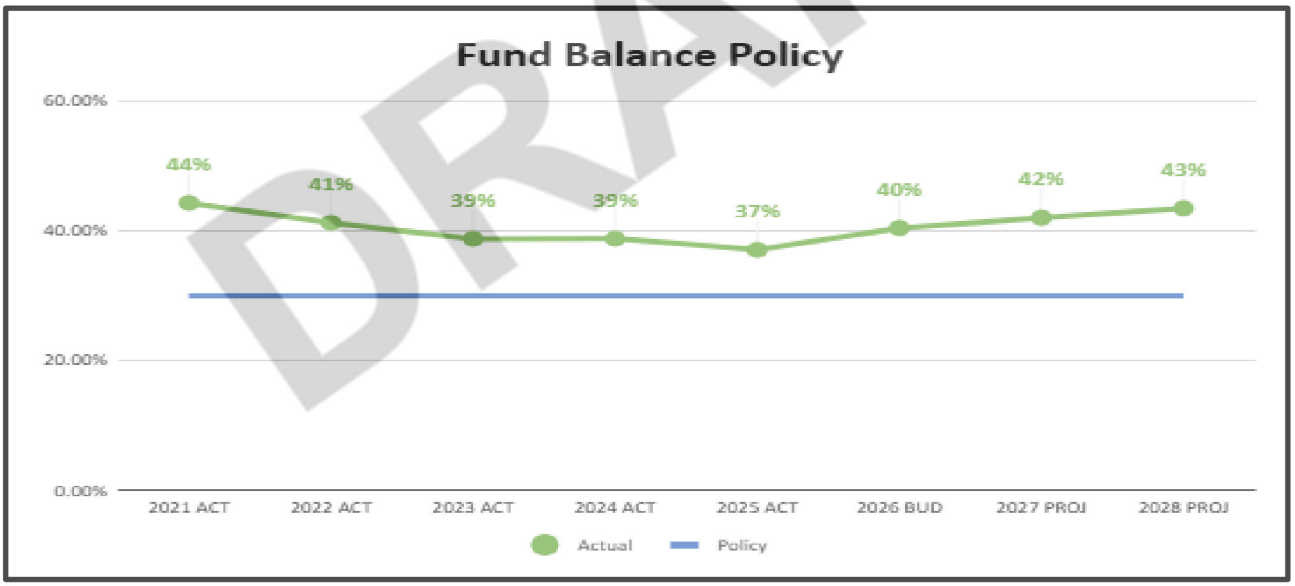
As illustrated in the graph above, the District seeks to align revenues with expenditures to support the maintenance of a healthy fund balance. The School Board has adopted a policy to continue approving balanced budgets while maintaining a fund balance equivalent to 90 days of cash on hand. Given the projected stability of state funding, the District expects to sustain this practice in the foreseeable future.

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The District closed the 2024–25 fiscal year with a positive fund balance of $134.5 million across all Operating Funds, including the Working Cash Fund.

The chart below presents a comparison of the District's governmental operating fund balances to the Board's fund balance policy from June 30, 2021, projected through June 30, 2028. The level of operating fund balance as a percentage of expenditures has been a key focus for the Board of Education and the Board Finance Committee.



For future fiscal years, projections indicate modest increases to the District's fund balance through 2028. These projections reflect anticipated growth in both state funding, driven by the Evidence-Based Funding model, and local revenues. The District's fund balance is not expected to fall below the Board's established policy, supporting the continued maintenance of a strong financial position.

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Debt Administration

As of June 30, 2025, the District's long-term debt, excluding exempted debt, totaled $208,175,671. Under the Illinois School Code, certain types of indebtedness are limited to 13.8 percent of the District's total equalized assessed valuation. Based on this calculation, the District's statutory debt limit was $799,585,413, leaving a remaining debt margin of $591,409,742.

Independent Audit

State law and the District's adopted policy require an annual audit by independent certified public accountants. The Board of Education selected the accounting firm of Miller, Cooper & Co., Ltd. In addition to complying with state statutes, the audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 of the 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 this Annual Comprehensive Financial Report. The auditors' report on the basic financial statements is presented in the Financial Section of this report.

Respectfully submitted,

Dr. Frank Williams, CSBO
Chief Financial Officer

Jeff Ehardt
Director of Finance

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DISTRICT 300

District 300 Communities

Board of Education

Superintendent
Dr. Martina Smith

Chief Legal Counsel
Colleen O'Keefe

Deputy Superintendent
Mark Wetzel

- Exec. Director of School Improvement & Accountability — Patricia Schmidt
- Asst. Supt. of Curriculum & Instruction: PreK/Elm — Dr. Melanie Gravel
- Asst. Supt. of Curriculum & Instruction: Secondary — Nikki Woodbury

Principals:
- Asst. Superintendent of Schools — Dr. Jeff Herb
- Asst. Superintendent of Schools — Kristin Sainsbury
- Asst. Superintendent of Schools — Dr. Niki Burkey
- Asst. Superintendent of Schools — Jorge Almodovar
- Asst. Superintendent of Schools — Kellie Mainolfi

Director of Diversity, Equity, & Inclusion
Adrian Harries

Chief of Communications & Stakeholder Engagement
Anthony McGinn

- Director of Communications — Casey DeFauw

Director of Safety
Todd Rohlwing

Chief of Staff & Student Development & Support
Kara Vicente

- Asst. Superintendent of Education Services — Shelley Nacke
  - Director of Professional Development — Alison Kos

Chief Technology Officer
John Hummel

- Director of Information Services — Jahan Rodriguez

Asst. Superintendent of Human Resources
Eberto Mora

- Dir. of Employee Relations & Recruitment — TBD

Chief Financial Officer
Jennifer Porter

- Director of Facilities — Jonathan Mickle
- Dir. of Federal Programs — Angela Marler Conner
- Director of Finance — Jeff Ehardt
- Director of Purchasing — Diane C. White
- Director of Transportation & Food Services — Deborah Mason

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Community Unit School District 300

OFFICERS AND OFFICIALS

As of June 30, 2025

Board of Education

Christine Birkett, Board President
Leslie LaMarca, Board Vice President
Olutola Makinde, Secretary
Steve Fiorentino
Alisa Lindmark
Patrick Malia Jr.
Nancy Zettler

District Administration

Superintendent	Dr. Martina Smith
Deputy Superintendent	Mark Wetzel
Chief of Communications	Anthony McGinn
Chief Financial Officer	Dr. Frank Williams*
Chief Legal Counsel	Colleen O'Keefe
Chief of Staff/Student Development & Support	Kara Vicente
Chief Technology Officer	John Hummel
Assistant Superintendent of Schools	Dr. Jeff Herb
Assistant Superintendent of Schools	Jorge Almodovar
Assistant Superintendent of Schools	Dr. Niki Burkey
Assistant Superintendent of Schools	Kristin Sainsbury
Assistant Superintendent of Schools	Kellie Mainolfi
Assistant Superintendent of Curriculum & Instruction - Early Childhood & Elementary	Dr. Melanie Gravel
Assistant Superintendent of Curriculum & Instruction - Secondary	Nicole Woodbury
Assistant Superintendent of Education Services	Shelley Nacke
Assistant Superintendent of Human Resources	Eberto Mora
Executive Director of Early Childhood	Kristen Corriveau
Executive Director of School Improvement & Accountability	Patricia Schmidt
Director of 504 & Alternative Programs	David Nowak
Director of Academic MTSS	Craig Zieleniewski
Director of Behavioral Supports	Dr. Basilio Salazar
Director of Behavioral MTSS	Samuel LeDeaux
Director of Communications	Casey DeFauw
Director of CTE, Pathways, and College & Career Programs	Joe Sieczkowski
Director of Diversity, Equity & Inclusion	Adrian Harries
Director of EL and World Languages	David Rojas
Director of Employee and Labor Relations	Vacant
Director of Facilities	Jonathan Mickle
Director of Federal Grants	Angela Marler Conner
Director of Finance	Jeff Ehardt
Director of Fine Arts & Enrichment	Chris Columbaro
Director of Health Services	Sherrie Schmidt
Director of Information Services	Jahan Rodriguez
Director of Learning & Development	Alyssa Gilleland
Director of Literacy - Early Childhood & Elem.	Dr. Annie Gifford
Director of Literacy - Secondary	Elizabeth Goudy
Director of Mathematics - Early Childhood & Elementary	Kelley Murphy
Director of MTSS & Assessment Systems	Alison Kaminski

*Effective July 1, 2025

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Community Unit School District 300
OFFICERS AND OFFICIALS
As of June 30, 2025

District Administration (Continued)

Director of PE/Health/Driver's ED/Athletics/SEL	Thomas Parisi
Director of Professional Development & Programming	Alison Kos
Director of Purchasing	Diane White
Director of Research & Analytics	Dr. Joe Ehrmann
Director of School Safety	Todd Rohlwing
Director of Science & Social Studies	Sara Turner
Director of Teaching & Learning, Ed Services - PreK & Elem.	Kristina Biegelmann
Director of Teaching & Learning, Ed Services - Secondary	Susan Rohlwing
Director of Transportation & Food Services	Deb Mason
Coordinator of Accounting	Flor Enriquez
Coordinator of College & Career Readiness	Jonathan Anderson
Coordinator of Diversity, Equity & Inclusion	Sydney Osborn
Coordinator of English Learners - Elementary	Xenia Delagado
Coordinator of English Learners - Secondary	Ruth Sanchez
Coordinator of Payroll	Carisa Lopez
Coordinator of Student Accounts	Jill Sarni
Facilities Manager	Richard Weger
Grant Manager	Karen Patek
Help Desk Manager	Marti Whitehouse
HR Systems Manager	Charlotte Ferris
Information Technology Asset Manager	Gary Krause
Infrastructure Manager	Josh Martin
Legal Coordinator/Paralegal	Everlean Dodson
Purchasing Manager	Nicole Kennedy

Principals

Algonquin Lakes Elementary School	Marilynn Jankovich
Algonquin Middle School	Jason Lentz
Big Timber Elementary School	Brittany Porsche
Carpentersville Middle School	Matthew Langton
deLacey Early Education Center	Meggan Dacy
Dundee-Crown High School	Dr. Asia Gurney
Dundee Highlands Elementary School	Doug Kouri
Dundee Middle School	Leo La Brie
Eastview Elementary School	Dr. Meggan Buchanan
Gary D. Wright Elementary School	Dr. Rebecca Jurs
Gilberts Elementary School	Thomas Ruzinok
Golfview Elementary School	Pamela Hill
Hampshire Elementary School	Jennifer Nolan
Hampshire Middle School	Nicolas Poole
Hampshire High School	Dr. Patrick Hardy
Jacobs High School	Dr. Chris Testone
Lake in the Hills Elementary School	Angela Hammond
Lakewood Elementary School	Marlene Munoz
Liberty Elementary School	Stephanie Watson
Lincoln Prairie Elementary School	Emily Varghese
Meadowdale Elementary School	Jackie Vrchota
Neubert Elementary School	Shalon Leschman
Oak Ridge Alternative School	Stacy Wilkinson
Parkview Elementary School	Kim Wright
Perry Elementary School	Katherine Keafer
Sleepy Hollow Elementary School	Dr. Angela Reincke
Westfield Community School	Jennifer Breeze

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ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Community Unit School District 300

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

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Ryan S. Stechschulte

Ryan S. Stechschulte
President

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

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Community Unit School District 300
Illinois

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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The Management's Discussion and Analysis of Community Unit School District No. 300 (the "District") provides an overall review of the District's financial activities and financial position as of and for the fiscal year ended June 30, 2025. District management encourages readers to consider this information in conjunction with the transmittal letter included in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. Unless otherwise noted, all amounts are expressed in millions of dollars.

In accordance with the requirements of the Governmental Accounting Standards Board (GASB), the Management's Discussion and Analysis includes comparative information between the current fiscal year and the prior fiscal year to assist readers in evaluating changes in the District's financial position and results of operations.

Financial Highlights

• The District's net position totaled $250,640,977 on June 30, 2025.

• For the fiscal year ended June 30, 2025, all governmental funds reported total revenues of $487,163,426, total expenditures of $494,854,915, and other financing sources of $8,228,582, resulting in an increase in fund balance of $537,093, or 0.27 percent.

• Local revenues, including property taxes, replacement taxes, interest income, and other local sources, totaled $284,118,874, representing 58.32 percent of total revenues. State aid accounted for $178,770,521, or 36.70 percent, while federal aid totaled $24,274,031, or 4.98 percent.

• Instruction accounted for the largest share of expenditures at $271,458,459, or 54.86 percent. Support services totaled $158,364,988, or 32.00 percent. Debt service expenditures were $30,145,545, or 6.09 percent. Capital outlay totaled $27,873,915, or 5.63 percent. Community services accounted for $1,462,232, or 0.30 percent, and Nonprogrammed charges totaled $5,549,776, or 1.12 percent.

• Other financing sources and uses totaled $8,228,582 and primarily consisted of interfund transfers, including $4,870,243 transferred into the Debt Service fund from the General fund ($2,015,584) and the Operations and Maintenance (O&M) fund ($2,854,659). An additional $12,000,000 was transferred from the O&M fund to the Capital Projects fund. $8,228,582 was reported as other financing source for Lease liability issuance.

• All governmental funds experienced increases in fund balance except for the Capital Projects fund. The General fund increased by $2,900,238, or 2.59 percent; the O&M fund increased by $314,852, or 7.36 percent; the Transportation fund increased by $1,147,076, or 12.95 percent; the Municipal Retirement/Social Security fund increased by $488,721, or 10.44 percent; and the Debt Service fund increased by $1,430,795, or 11.07 percent. The Capital Projects fund decreased by $5,744,589, or 10.82 percent.

Overview of the Financial Statements

This discussion and analysis are 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.

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This report also contains required supplementary information, supplementary financial information and other supplemental information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are intended to provide readers with a comprehensive overview of the District's financial position, presented in a manner similar to that of a private-sector business.

The Statement of Net Position reports information on all of the District's assets and deferred outflows of resources, as well as liabilities and deferred inflows of resources, with the difference reported as net position. Over time, changes in net position may serve as a useful indicator of whether the District's financial condition is improving or deteriorating. However, evaluation of the District's overall financial health also requires consideration of nonfinancial factors, such as changes in the property tax base and the condition of District facilities and infrastructure.

The Statement of Activities reports changes in the District's net position for the most recent fiscal year. Changes are recognized when the underlying events occur, regardless of the timing of related cash flows. As a result, certain revenues and expenses are recorded in this statement before cash is received or paid, such as uncollected taxes or earned but unused vacation leave.

Both government-wide financial statements distinguish between functions that are primarily supported by taxes and intergovernmental revenues (governmental activities) and functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The District's governmental activities include instruction, support services, community services, and payments to other districts and governments. The District does not have any business-type activities.

Fund financial statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The District employs fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the District's funds are classified as governmental funds.

Governmental Funds

Governmental funds are used to account for functions that are reported as governmental activities in the government-wide financial statements. Unlike the government-wide statements, however, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as the balances of such resources available at the end of the fiscal year. This information can be useful in evaluating the District's short-term financing needs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is beneficial to compare information presented for governmental funds with similar information for governmental activities. Such comparisons help readers understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the statement of revenues, expenditures, and changes in fund balances include reconciliations to facilitate this comparison between governmental funds and governmental activities.

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Governmental funds are used to account for functions that are reported as governmental activities in the government-wide financial statements. Unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as the balances of such resources available at the end of the fiscal year. This information is useful in evaluating the District's short-term financing needs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is beneficial to compare information presented for governmental funds with similar information for governmental activities. Such comparisons help readers understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the statement of revenues, expenditures, and changes in fund balances include reconciliations to facilitate this comparison.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the statement of revenues, expenditures, and changes in fund balances for the General Fund (including 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 major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule is provided for each fund to demonstrate compliance with the adopted budget.

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a better understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Teachers' Health Insurance Security (THIS) and Retiree Healthcare Plan (RHP) post-employment retirement benefit obligations, Teachers' Retirement System (TRS) and Illinois Municipal Retirement (IMRF) pension obligations, and budgetary comparison schedules for the General Fund.

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Government-Wide Financial Analysis (Net Position)

Table 1: The District's combined net position to $250.6 million, compared with the prior year.

Total Assets increased by $29.8 million or 4 percent, which is primarily due to the purchase of 22,500 Chromebooks. Total Liabilities increased by $19.2, which is primarily due to the lease utilized for the purchase of Chromebooks and the increase in the compensated absences calculation per the new GASB requirement.

Table 1
Condensed Statements of Net Position
(in millions of dollars)

	2024*	2025
Assets:		
Current and other assets	$ 359.5	$ 372.4
Capital assets	399.3	416.2
Total assets	758.8	788.6
Total deferred outflows of resources	30.7	25.7
Liabilities:		
Current liabilities	39.4	48.3
Long-term liabilities	292.1	302.4
Total liabilities	331.5	350.7
Total deferred inflows of resources	224.5	213.0
Net position:		
Net investment in capital assets	159.9	193.8
Restricted	85.2	83.0
Unrestricted	(11.6)	(26.2)
Total net position	$ 233.5	$ 250.6

* Amounts presented are as originally reported and not restated due to implementation of GASB Statement No. 101.

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Table 2: Whereas Table 1 showed condensed, high-level data, Table 2 dives deeper into the changes associated with the District's Net Position.

Table 2
Changes in Net Position
(in millions of dollars)

	2024	2025
Revenues:		
Program revenues:		
Charges for services	$ 5.5	$ 5.6
Operating and capital grants & contributions	165.3	141.1
General revenues:		
Taxes	245.8	262.2
Evidenced based funding	73.8	80.2
Other	15.1	16.2
Total revenues	505.5	505.3
Expenses:		
Instruction	288.8	295.1
Pupil & instructional staff services	39.7	45.1
Administration & business	34.5	35.6
Transportation	22.4	24.4
Operations & maintenance	26.1	29.5
Interest	6.5	6.4
Other	12.6	28.6
Total expenses	430.6	464.7
Increase in net position	74.9	40.6
Net position, beginning of year (see Note M)	158.6	210.0
Net position, end of year	$ 233.5	$ 250.6

* Amounts presented as originally reported and not restated due to the implementation of GASB No. 101.

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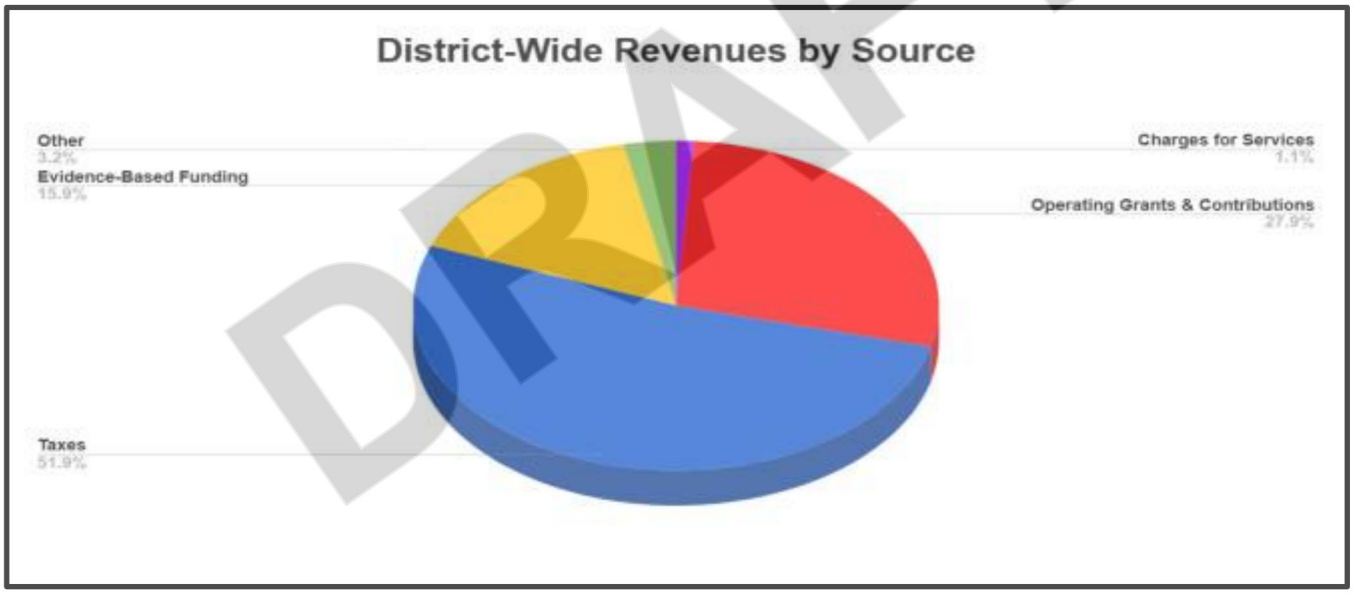
Revenues: Revenues totaled $505.3, which were $0.2 million less than FY24. Below is analysis of variances

- Operating and capital grants & contributions decreased by $24.2 million primarily due to the ending of the federal government's Elementary and Secondary School Emergency Relief (ESSER) grant program.
- Property taxes and personal property replacement taxes increased by $16.4 million or 7 percent. This increase is driven by increased local real estate market values, new property, and the Consumer Pricing Index of 5.0% (Tax Year 2023) and 3.4% (Tax Year 2024) during the collection periods. The overall Equalized Assessed Value (EAV) over these two Tax Years increased by roughly an average of 11 percent.

Expenses: Expenses increased year-over-year by $34.1 million or 8 percent over FY24. Below is analysis of variances:

- Instruction expenses increased by $6.3 million or 2 percent primarily due to the annual increase in salaries.
- Other expenses increased by $16 million or 127 percent due to the cost for the Chromebook purchase and the increase for the compensated absences.

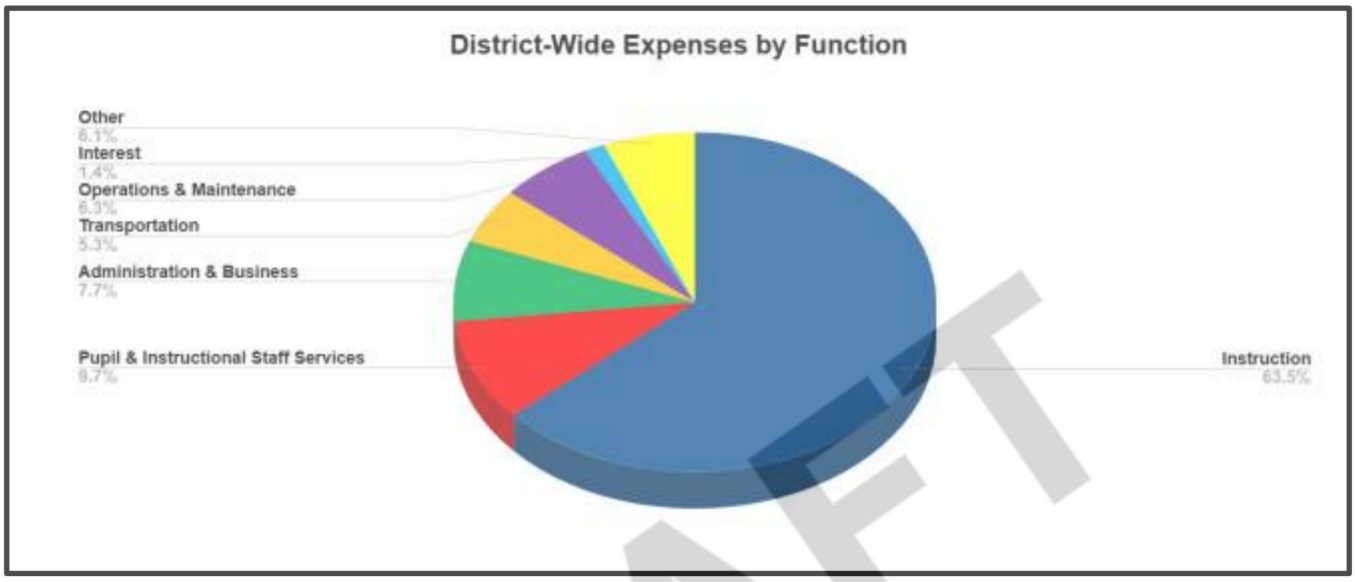
The District organizes its revenues based on source with the two largest being taxes and grants totaling $403.3 million or 80 percent of total revenue received in FY25, a 1.9 percent decrease from FY24 which can be explained by the decrease in grant revenue. The following table shows the District's revenues based on source.



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The District organizes its expenses based on function with the largest being instruction at $295.1 million or 64 percent of total expenses in FY25, a 2.2 percent increase from FY24. The following table shows the District's expenses by function.



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Financial Analysis of the District Funds

For FY25, the District received $487.1 million in revenues, an increase of $17.1 million, or 3.6 percent, from the prior year. Total expenses were $494.8 million, representing a year-over-year increase of $38.0 million, or 8.3 percent. Revenues were $7.6 million less than expenses before other financing sources and uses, which totaled $8.2 million, resulting in an overall increase in fund balance of $0.5 million for the year.

Revenues: The District receives revenue from three primary sources: local, state, and federal. Local revenues consist primarily of property taxes, investment income, dues and fees, and Corporate Personal Property Replacement Tax (CPPRT); state revenues are driven largely by Evidence-Based Funding (EBF) and the transportation reimbursement claim; and federal revenues are primarily from Title programs and Individuals with Disabilities Education Act (IDEA) grants. In total, these sources provided $487.1 million in revenue in FY25.

- Local revenue totaled $284.1 million in FY25, an increase of $17.9 million, or 6.7 percent, from the prior year. Property taxes comprised the largest component of Local revenue at $259.8 million, representing 91.4 percent of Local revenue and 53.3 percent of total District revenue. Property tax revenue increased by $17.5 million, or 7.2 percent, driven by higher local real estate market values, new property growth, and Consumer Price Index adjustments of 5.0 percent for Tax Year 2023 and 3.4 percent for Tax Year 2024 during the collection periods. Over these two tax years, the District's overall Equalized Assessed Value increased by an average of approximately 11 percent. Interest income increased by $0.4 million, or 4.1 percent year over year, totaling $10.6 million, as interest rates remained favorable and most investments were secured at rates exceeding 4 percent. Corporate Personal Property Replacement Tax revenue declined by 32.9 percent to $2.2 million, reflecting a return to historical levels following the temporary increases experienced by Illinois school districts during the COVID-19 period.
- State revenue totaled $178.7 million in FY25, representing an increase of $10.9 million, or 6.5 percent, compared to FY24. Evidence-Based Funding (EBF) comprised the largest portion of state revenue at $80.1 million and increased by $6.4 million, or 8.6 percent, from the prior year. The remaining $4.5 million increase resulted from higher revenue associated with the annual transportation claim, the Preschool for All state grant, and other state-mandated categorical programs, which include Special Education Orphanage and Private Tuition.
- Federal revenue totaled $24.2 million in FY25, representing a decrease of $11.8 million from FY24. This decline was primarily attributable to the conclusion of claimable Elementary and Secondary School Emergency Relief (ESSER) expenditures. The District received approximately $2.5 million in ESSER reimbursements in FY25, a decrease of $12.8 million from the prior year. A $1.0 million increase related to the timing of reimbursements for Title and Individuals with Disabilities Education Act (IDEA) grants partially offset the overall reduction in federal revenue.

Expenses: Expenditures are categorized into six areas: Instruction, Support Services, Community Services, Nonprogrammed Services, Debt Service, and Capital Outlay. Total expenditures for FY25 amounted to $494.8 million, representing an increase of $38.0 million, or 8.3 percent, compared with FY24. The majority of expenses are salaries and benefits associated with the District's three bargaining units. The District maintains three Collective Bargaining Agreements (CBAs): the Local Education Association District 300 (LEAD), representing certified staff; the District 300 Education Support Association (DESA), representing paraprofessionals; and the District 300 Educational Services Personnel Association (DESPA), representing buildings and grounds staff, administrative assistants, hall monitors, and other non-certified specialists.

- Instructional expenses totaled $271.4 million in FY25, an increase of $13.7 million, or 5.3 percent, over FY24. This increase reflects salary adjustments in accordance with the CBA in place with LEAD.

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- Support Services expenses totaled $158.3 million, a year-over-year increase of $16.3 million, or 11.5 percent. This increase is primarily attributable to salary adjustments under the DESA and DESPA CBAs, as well as the purchase of Chromebooks.
- Community Services expenses totaled $1.4 million, an increase of $0.09 million, or 7.0 percent, over FY24. These expenses are associated with payments to other governmental entities for services such as out-of-district tuition or transportation provided by other districts.
- Nonprogrammed Changes expenses totaled $5.5 million, an increase of $0.6 million, or 14.4 percent, over the prior year.
- Debt Service expenses relate to the payment of principal and interest on voter-approved bonds. For FY25, the District paid $30.1 million, including $22.4 million for principal and $7.7 million for interest and fees, representing a $0.5 million, or 1.9 percent, increase over FY24.
- Capital outlay expenses are associated with improvements and maintenance of buildings and grounds. For FY25, these expenses totaled $27.8 million, an increase of $6.6 million, or 31.4 percent, over the prior year. These expenditures often extend across multiple fiscal years due to the planning and execution timelines of major capital initiatives, which is important to understand when evaluating year-to-year comparisons of fund balances and expenditures.

Changes in Fund Balance: The District's expenditures are accounted for within the General Fund, Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund, and Capital Projects Fund. Changes in fund balance provide important context for evaluating how the District finances these expenditures and maintains financial stability over time. Analysis of fund balance trends also helps assess the District's ability to absorb revenue fluctuations, plan for future obligations, and remain in compliance with Board-adopted financial policies.

- The General Fund combines the Educational, Tort Immunity and Judgment, and Working Cash funds. In FY25, the General Fund reported revenues of $380.4 million and expenditures of $383.0 million, resulting in a negative operating variance of $2.6 million. After consideration of other financing sources and uses, including a $2.0 million transfer to the Debt Service Fund and the recognition of a $7.5 million lease liability associated with the Chromebook purchase, the net change in fund balance was an increase of $2.9 million. Beginning the fiscal year with a fund balance of $111.8 million, the General Fund ended FY25 with a fund balance of $114.7 million, representing growth of approximately 2.5 percent.
- The Operations and Maintenance (O&M) Fund accounts for costs related to the maintenance and operation of the District's buildings and grounds. The District spans 118 square miles and operates 27 school buildings, two administrative buildings, and two transportation facilities, encompassing approximately 3.2 million square feet. In FY25, O&M Fund revenues totaled $42.5 million, while expenditures totaled $28.0 million, resulting in a surplus of $14.5 million. Other financing uses included transfers totaling $14.8 million, consisting of $12.0 million to the Capital Projects Fund and $2.8 million to the Debt Service Fund for debt certificates, as well as the recognition of $0.7 million in lease liability. The fund began the fiscal year with a balance of $4.2 million and ended FY25 with a fund balance of $4.5 million, reflecting an increase of approximately 7.3 percent.

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- The Transportation Fund accounts for all costs associated with student transportation services, which are provided through contracted vendors. In FY25, the fund recorded total revenues of $24.9 million and total expenditures of $23.8 million, resulting in an operating surplus of $1.1 million, or 12.9 percent. When added to the beginning fund balance of $8.8 million, the Transportation Fund ended FY25 with a fund balance of $10.0 million.
- The Municipal Retirement/Social Security Fund accounts for costs related to employer contributions for the Illinois Municipal Retirement Fund (IMRF), which covers non-certified staff, as well as Social Security contributions. This fund is restricted, as revenues may be used only for these specific purposes. In FY25, the fund recorded total revenues of $6.6 million and total expenditures of $6.1 million, resulting in an operating surplus of $0.4 million, or 10.4 percent. When added to the beginning fund balance of $4.6 million, the Municipal Retirement/Social Security Fund ended FY25 with a fund balance of $5.1 million.
- The Debt Service Fund is used to account for the payment of principal and interest on voter-approved debt, alternative revenue debt, and lease obligations. During FY25, total debt service payments amounted to $30.1 million, consisting of $22.4 million in principal and $7.7 million in interest. Revenues for the fund totaled $26.6 million, supplemented by $4.8 million in transfers recorded as Other Financing. These activities resulted in a net increase in fund balance of $1.4 million, or 11.0 percent, yielding an ending fund balance of $14.3 million.
- The District undertakes annual capital maintenance and capital improvement projects. Capital maintenance projects are treated as operating expenditures and include activities such as parking lot sealing or repairs and smaller items such as sidewalk repairs. Capital improvement projects are defined as larger investments and site improvements, including but not limited to flooring replacements, tennis court replacement, and roof and rooftop unit replacements. During FY25, total capital expenditures amounted to $23.5 million. Revenues for the Capital Projects Fund totaled $5.7 million and were supplemented by a $12.0 million transfer recorded as other financing source. These activities resulted in a planned net decrease in fund balance of $5.7 million, or 10.8 percent, resulting in an ending fund balance of $47.3 million.

General Fund Budgetary Highlights

The District's General Fund budget projected revenues of $298.6 million and expenditures of $295.9 million, resulting in a budgeted excess of revenues over expenditures of $2.6 million and an anticipated ending fund balance of $114.4 million. Actual results for the year reflected revenues of $304.0 million and expenditures of $306.6 million, with expenditures exceeding revenues by $2.6 million; however, after considering net other financing sources of $5.5 million, the General Fund experienced an increase in fund balance of $2.9 million, resulting in an ending fund balance of $114.7 million.

Actual revenues exceeded budgeted amounts by $5.4 million, primarily due to higher-than-anticipated state revenues, including Evidence-Based Funding that exceeded budget by $3.4 million. Actual expenditures were $10.7 million above budget, largely attributable to the Chromebook purchase, which was recorded within data processing services.

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Capital Assets and Debt Administration

Capital assets: By the end of 2025, the net governmental activities capital assets are $416.2, which is $16.9 million or 4 percent year-over-year increase, which includes a broad range of assets including land, construction in progress, buildings and improvements, land improvements, vehicles, equipment, and right to use assets. Total depreciation and amortization expense for the year was $11.8, which is $1.7 million or 16% more than FY24. More detailed information about capital assets can be found in Note D of the basic financial statements.

Table 3
Capital Assets (net of depreciation and amortization)
(in millions of dollars)

	2024	2025
Land	$ 11.6	$ 11.6
Construction in progress	18.1	11.1
Buildings and improvements	343.1	359.9
Equipment	9.1	10.7
Vehicles	0.1	0.1
Land improvements	9.6	8.9
Right to use leased and subscription assets	7.7	13.9
Total	$ 399.3	$ 416.2

Long-term liabilities

The District retired $20.1 in bonds and debt certificates during 2024-2025. At the end of fiscal 2025, the District had a debt margin of $591.4. More detailed information on long-term debt can be found in Note E of the basic financial statements.

Table 4
Outstanding Long-Term Liabilities
(in millions of dollars)

	2024*	2025
Bonds and debt certificates	$ 228.8	$ 207.0
Other liabilities	63.3	95.4
Total	$ 292.1	$ 302.4

* Amounts presented are as originally reported and not restated due to the implementation of GASB Statement No. 101.

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Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

1. **Balanced Budget and Fund Balance Policy**

   The District adopted a planned deficit budget for the 2025-2026 school year due to planned construction projects. The District continues to comply with its Board fund balance policy of maintaining reserves at 30% of operating expenditures. This policy promotes financial stability and ensures timely fulfillment of financial obligations. For the 2024-2025 fiscal year, the District's operating fund balance stood at 36.8%. Based on current five-year financial projections, the District anticipates continued compliance with this policy.

2. **Revenue Projections and ESSER Funding**

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

3. **Property Tax and Equalized Assessed Valuation (EAV)**

   Over tax years 2023 and 2024 (both impact FY25 revenues) the District's EAV increased by an average of 10.94 percent. The median home value continues to rise throughout the District with an anticipated average EAV increase of over 7 percent in tax year 2025. New construction of housing and commercial properties continues throughout the entire District and will increase to the overall EAV in future years. It is important to note that the District is subject to the Property Tax Limitation Law (PTELL), which does limit the amount of new property tax revenue to the lesser of CPI-U or 5 percent. Monitoring CPI annually is of high importance as it has a major impact on the largest revenue stream for the District.

4. **State Funding and Pension Costs**

   Under the Evidence-Based Funding (EBF) formula, the District was at 74% of adequacy in FY25, classified as a Tier I district. This status resulted in $6.4 million in additional funding. The District moved from Tier I to Tier II for fiscal year 2026. Future funding increases will not be as great as prior years. The District projects an increase of $1.5 million for fiscal year 2026. This is approximately a $5 million loss compared to previous years. Meanwhile, the State's financial challenges persist, particularly in addressing pension obligations. Though proposals have been made to shift pension costs to local districts, no concrete plans are in place.

5. **Enrollment Trends and Facility Readiness**

   District enrollment increased by 340 students in 2024-2025, with further growth expected in certain areas over the next one to five years. Big Timber Elementary School, opened in August 2022, primarily serves rapidly growing areas in Hampshire and Pingree Grove. Boundary adjustments and enrollment projections are under review to optimize student distribution. Facilities assessments have been completed for all buildings district wide. Many building improvements are scheduled over the course of the next five years. The District Master Facility Plan is under review as funding sources are being investigated.

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6. **Labor Agreements and Negotiations**

   The LEAD Collective Bargaining Agreement has been finalized. This is a three-year agreement that will be into effect for fiscal years 2026 through fiscal year 2028. Upcoming negotiations with DESA (paraprofessionals), and DESPA (support staff) will have significant financial implications as well. Salaries and benefits constitute the largest portion of operational expenses, and changes to compensation structures, pension contributions, or health benefits could increase costs. These considerations must align with the District's financial sustainability goals while maintaining its ability to attract and retain high-quality staff.

7. **Community and Economic Development**

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

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Dr. Frank Williams, Chief Financial Officer/CSBO
Community Unit School District No. 300
2550 Harnish Drive
Algonquin, Illinois 60102

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BASIC FINANCIAL STATEMENTS

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Community Unit School District 300

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES

June 30, 2025

ASSETS		
Cash and investments	$	237,676,412
Receivables (net of allowance for uncollectibles)		
Interest		568,379
Property taxes		127,796,204
Replacement taxes		395,086
Intergovernmental		5,510,917
Prepaid items		501,611
Other current assets		4,241
Capital assets:		
Land		11,625,600
Construction in progress		11,066,307
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization		393,528,462
Total assets		788,673,219
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges		451,270
Deferred outflows related to pensions		8,199,906
Deferred outflows related to other postemployment benefits		17,054,607
Total deferred outflows		25,705,783
LIABILITIES		
Accounts payable		25,880,687
Salaries and wages payable		14,550,552
Payroll deductions payable		1,877,759
Claims payable		5,564,907
Interest payable		224,326
Unearned revenue		223,301
Long-term liabilities:		
Due within one year		29,676,401
Due after one year		272,743,413
Total liabilities		350,741,346
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for a future period		127,796,204
Deferred inflows related to pensions		1,153,902
Deferred inflows related to other postemployment benefits		84,046,573
Total deferred inflows		212,996,679
NET POSITION		
Net investment in capital assets		193,766,144
Restricted for:		
Tort immunity		1,635,055
Operations and maintenance		4,601,197
Debt service		14,157,730
Retirement benefits		5,177,461
Student transportation		10,025,212
Capital projects		47,429,597
Unrestricted		(26,151,419)
Total net position	$	250,640,977

The accompanying notes are an integral part of this statement.

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Community Unit School District 300

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Functions / Programs	Expenses	PROGRAM REVENUES: Charges for Services	PROGRAM REVENUES: Operating Grants and Contributions	PROGRAM REVENUES: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position
Governmental activities					
Instruction:					
Regular programs	$ 118,314,267	$ 3,392,274	$ 8,807,841	$ -	$ (106,114,152)
Special programs	55,047,293	20,850	14,229,136	-	(40,797,307)
Other instructional programs	27,071,018	-	1,192,012	-	(25,879,006)
State retirement contributions	94,694,520	-	94,694,520	-	-
Support services:					
Pupils	33,068,162	-	192,655	-	(32,875,507)
Instructional staff	12,051,238	-	3,870,403	-	(8,180,835)
General administration	3,191,370	-	-	-	(3,191,370)
School administration	20,679,711	-	-	-	(20,679,711)
Business	11,724,836	2,133,132	7,935,804	50,000	(1,605,900)
Transportation	24,425,953	-	10,158,174	-	(14,267,779)
Operations and maintenance	29,487,819	42,068	-	-	(29,445,751)
Central	26,244,857	-	-	-	(26,244,857)
Other supporting services	140,263	-	-	-	(140,263)
Community services	1,803,036	-	-	-	(1,803,036)
Nonprogrammed charges	390,154	-	-	-	(390,154)
Interest	6,360,394	-	-	-	(6,360,394)
Total governmental activities	$ 464,694,891	$ 5,588,324	$ 141,080,545	$ 50,000	$ (317,976,022)
General revenues:					
Taxes:					
Real estate taxes, levied for general purposes					170,536,522
Real estate taxes, levied for specific purposes					63,185,936
Real estate taxes, levied for debt service					26,168,804
Personal property replacement taxes					2,291,629
State aid-formula grants					80,180,474
Investment income					10,512,371
Miscellaneous					5,728,634
Total general revenues					358,604,370
Change in net position					40,628,348
Net position, beginning of year (as previously stated)					233,468,031
Adjustment for change in accounting principle (see Note M)					(23,455,402)
Net position, beginning of year (as restated)					210,012,629
Net position, end of year					$ 250,640,977

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Community Unit School District 300
Governmental Funds
BALANCE SHEET
June 30, 2025

	General	Operations and Maintenance	Transportation
ASSETS			
Cash and investments	$ 144,077,204	$ 6,036,660	$ 12,396,978
Receivables (net of allowance for uncollectibles):			
Interest	344,547	14,436	29,646
Property taxes	84,070,381	20,955,975	7,112,226
Replacement taxes	-	-	-
Intergovernmental	5,510,917	-	-
Prepaid items	501,611	-	-
Other current assets	-	4,241	-
Total assets	$ 234,504,660	$ 27,011,312	$ 19,538,850
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 13,785,241	$ 1,123,377	$ 2,399,479
Salaries and wages payable	14,217,857	330,762	1,933
Payroll deductions payable	1,699,058	-	-
Claims payable	5,564,907	-	-
Unearned revenue	223,301	-	-
Total liabilities	35,490,364	1,454,139	2,401,412
DEFERRED INFLOWS			
Unavailable interest revenue	223,518	9,365	19,232
Property taxes levied for a future period	84,070,379	20,955,976	7,112,226
Total deferred inflows	84,293,897	20,965,341	7,131,458
FUND BALANCES			
Nonspendable	501,611	-	-
Restricted	1,632,491	4,591,832	10,005,980
Assigned	1,525,171	-	-
Unassigned	111,061,126	-	-
Total fund balances	114,720,399	4,591,832	10,005,980
Total liabilities, deferred inflows, and fund balances	$ 234,504,660	$ 27,011,312	$ 19,538,850

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Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
$ 5,343,385	$ 14,347,745	$ 55,474,440	$ 237,676,412
12,778	34,311	132,661	568,379
3,189,058	12,468,564	-	127,796,204
-	-	395,086	395,086
-	-	-	5,510,917
-	-	-	501,611
-	-	-	4,241
$ 8,545,221	$ 26,850,620	$ 56,002,187	$ 372,452,850
$ -	$ -	$ 8,572,590	$ 25,880,687
-	-	-	14,550,552
178,701	-	-	1,877,759
-	-	-	5,564,907
-	-	-	223,301
178,701	-	8,572,590	48,097,206
8,290	22,259	86,061	368,725
3,189,059	12,468,564	-	127,796,204
3,197,349	12,490,823	86,061	128,164,929
-	-	-	501,611
5,169,171	14,359,797	47,343,536	83,102,807
-	-	-	1,525,171
-	-	-	111,061,126
5,169,171	14,359,797	47,343,536	196,190,715
$ 8,545,221	$ 26,850,620	$ 56,002,187	$ 372,452,850

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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, 2025

Total fund balances - total governmental funds	$	196,190,715
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.		416,220,369
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.		368,725
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		8,199,906
Deferred inflows of resources related to pensions		(1,153,902)
Deferred outflows of resources related to OPEB		17,054,607
Deferred inflows of resources related to OPEB		(84,046,573)
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.		451,270
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.		(224,326)

(Continued)

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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, 2025

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	$ (59,910,000)	
General obligation bonds	(116,905,000)	
Qualified Zone Academy Bonds	(670,000)	
Debt certificates	(23,390,000)	
Unamortized bond and debt certificate premiums	(6,157,234)	
Lease liabilities	(6,834,450)	
Subscription liabilities	(466,221)	
Compensated absences	(28,104,935)	
IMRF net pension liability	(4,739,892)	
TRS net pension liability	(11,819,399)	
RHP total other postemployment benefit liability	(2,693,966)	
THIS net other postemployment benefit liability	(40,728,717)	$ (302,419,814)
Net position of governmental activities		$ 250,640,977

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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, 2025

	General	Operations and Maintenance	Transportation
Revenues			
Property taxes	$ 173,376,771	$ 40,666,709	$ 13,764,513
Replacement taxes	-	-	-
State aid	168,262,347	-	10,158,174
Federal aid	24,274,031	-	-
Interest income	5,076,571	884,574	760,009
Other	9,504,879	969,498	304,902
Total revenues	380,494,599	42,520,781	24,987,598
Expenditures			
Current:			
Instruction:			
Regular programs	116,812,678	-	-
Special programs	50,398,667	-	-
Other instructional programs	25,389,878	1,430	-
State retirement contributions	76,428,053	-	-
Support services:			
Pupils	32,109,403	-	-
Instructional staff	11,259,947	-	-
General administration	3,094,643	-	-
School administration	20,862,419	-	-
Business	10,665,093	-	-
Transportation	175,611	-	23,824,754
Operations and maintenance	1,283,668	25,546,427	-
Central	25,611,659	-	-
Other supporting services	139,041	-	-
Community services	1,453,746	-	-
Nonprogrammed charges	5,549,776	-	-
Debt service:			
Principal	-	-	15,280
Interest and other	-	-	488
Capital outlay	1,860,559	2,515,931	-
Total expenditures	383,094,841	28,063,788	23,840,522
Excess (deficiency) of revenues over expenditures	(2,600,242)	14,456,993	1,147,076
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(2,015,584)	(14,854,659)	-
Lease liability issuance	7,516,064	712,518	-
Total other financing sources (uses)	5,500,480	(14,142,141)	-
Net change in fund balance	2,900,238	314,852	1,147,076
Fund balance, beginning of year	111,820,161	4,276,980	8,858,904
Fund balance, end of year	$ 114,720,399	$ 4,591,832	$ 10,005,980

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Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
$ 5,914,465	$ 26,168,804	$ -	$ 259,891,262
500,000	-	1,791,629	2,291,629
-	-	350,000	178,770,521
-	-	-	24,274,031
271,565	521,525	3,104,781	10,619,025
-	-	537,679	11,316,958
6,686,030	26,690,329	5,784,089	487,163,426
851,967	-	-	117,664,645
1,232,098	-	-	51,630,765
343,688	-	-	25,734,996
-	-	-	76,428,053
635,700	-	-	32,745,103
286,284	-	-	11,546,231
37,452	-	-	3,132,095
738,685	-	-	21,601,104
381,091	-	31,253	11,077,437
33,670	-	-	24,034,035
1,233,161	-	-	28,063,256
413,805	-	-	26,025,464
1,222	-	-	140,263
8,486	-	-	1,462,232
-	-	-	5,549,776
-	22,399,679	-	22,414,959
-	7,730,098	-	7,730,586
-	-	23,497,425	27,873,915
6,197,309	30,129,777	23,528,678	494,854,915
488,721	(3,439,448)	(17,744,589)	(7,691,489)
-	4,870,243	12,000,000	16,870,243
-	-	-	(16,870,243)
-	-	-	8,228,582
-	4,870,243	12,000,000	8,228,582
488,721	1,430,795	(5,744,589)	537,093
4,680,450	12,929,002	53,088,125	195,653,622
$ 5,169,171	$ 14,359,797	$ 47,343,536	$ 196,190,715

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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, 2025

Net change in fund balances - total governmental funds.		$ 537,093
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense and loss on disposal in the current period.		
Capital outlay	$ 28,966,718	
Depreciation and amortization expense	(11,781,625)	
Loss on disposal	(271,496)	16,913,597
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.		(106,653)
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		(3,650,759)
Deferred outflows and inflows of resources related to TRS pension		(363,516)
Deferred outflows and inflows of resources related to RHP OPEB		(42,357)
Deferred outflows and inflows of resources related to THIS OPEB		14,486,397
Governmental funds report the effects of the loss on refunding when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year net effect of these differences.		(150,422)
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.		(175,552)

(Continued)

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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, 2025

Governmental funds report the effect of premiums and discounts when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year, net effect of these differences. $ 1,696,165

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 extend that they require the expenditure of current financial resources:

Lease liabilities issued	$ (8,228,582)	
Principal repayments		
General obligation bonds	18,435,000	
Qualified Zone Academy Bonds	220,000	
Debt certificates	1,445,000	
Lease liabilities repayments	2,277,876	
Subscription liability repayments	37,083	
Compensated absences, net	(1,875,381)	
IMRF pension liability, net	243,976	
TRS pension liability, net	607,523	
RHP other postemployment benefit liability, net	(20,094)	
THIS other postemployment benefit liability, net	(1,658,046)	11,484,355
Change in net position of governmental activities		$ 40,628,348

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Community Unit School District 300 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as Generally Accepted Accounting Principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

1. Reporting Entity

   The District is located in Cook, DeKalb, Kane and McHenry counties in Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

   The District includes all funds of its operations that are controlled by or dependent upon the District, as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

   Also, the District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

2. Fund Accounting

   The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

   Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service funds), and the acquisition or construction of major capital facilities (capital projects funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and local fees.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) amounts paid by recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

a. General Fund

The *General Fund* includes the Educational Account, Tort Immunity and Judgment Account and the Working Cash Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in the fund(s) loaned to. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used to account for revenues derived from a specific property tax levy and expenditures of these monies is for risk management activities.

The Student Activity balance is accounted for in the Educational Account. The balance accounts for activities such as student yearbooks, student clubs and councils and scholarships.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Capital Projects Fund) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

Operations and Maintenance Fund - accounts for all revenues and expenditures made for operations, repair, and maintenance of the District's buildings and land. Revenues consist primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

c. Debt Service Fund

Debt Service Fund - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue sources are local property taxes levied specifically for debt service and transfers from other funds.

d. Capital Projects Fund

Capital Projects Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from impact fees, transfers from other funds, personal property replacement taxes, TIF surplus funds and grant revenues.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers most revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due. Compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, personal property replacement taxes, interest, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow of resources for unearned or unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental Funds also defer revenue recognition in connection with resources received, but not yet earned.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2025, 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, 2025, the District reported deferred inflows of resources related to pensions, other postemployment benefits, unavailable interest revenue and property taxes levied for a future period.

6. Deposits and Investments

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

7. Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

8. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, land improvements, vehicles, equipment, and right to use assets are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual or group cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Construction in progress is stated at cost and includes engineering, design, material, and labor costs incurred for planned construction. No provision for depreciation is made on construction in progress, until the asset is completed and placed in service.

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

Assets	Years
Land improvements	20 - 50
Buildings and improvements	20 - 100
Equipment	5 - 20
Vehicles	5 -15

9. New Accounting Pronouncement and Compensated Absences

The GASB has issued Statement No. 101, *Compensated Absences* (GASB 101), which was implemented by the District for the year ended June 30, 2025. The objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. See Note M for the effects of the restatement due to the adoption of the new accounting pronouncement.

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.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. New Accounting Pronouncement and Compensated Absences (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.

All employees that leave the District are eligible to be compensated for unused earned vacation days. Twelve (12) Month Administrators shall receive twenty-five (25) vacation days each year. Thirteen (13) of those days will be received on July 1 and the remaining twelve (12) will be received via a one day accrual each month during the year. These days are non cumulative. However, Administrators may carry over a maximum of ten (10) days to the following year.

For full time 12-month employees, vacation time will be accrued, not awarded on a bi-weekly basis. The maximum amount of vacation time a member can accrue in their vacation bank shall be limited to fifteen (15) days more than their annual vacation accrual rate.

A liability for the sick days occurring from the above policy has been calculated and reported within long-term liabilities for employees that have given notice of retirement as of year-end. Compensated absences are reported on the governmental funds only if they matured.

10. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plan and additions to/deductions from the pension/OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are stated at fair value.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, and losses on refunding of bonds, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, losses on refunding, and bond issuance costs, during the current period. The face amount of debt issued, including leases, is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

12. Personal Property Replacement Taxes

Personal property replacement tax revenues for the calendar year are first allocated to the Municipal Retirement/Social Security Fund with the balance allocated at the discretion of the District.

13. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the State for the employer's share of the Teachers' Retirement System pension and Teachers' Health Insurance Security Fund (see the budgetary reconciliation in the notes to the required supplementary information). Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

14. Restricted Net Position

For the government-wide financial statements, net position is reported as restricted when constraints placed on net position are either: (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, (2) imposed by law through constitutional provisions, or (3) imposed by enabling legislation. All of the District's restricted net position was restricted as a result of enabling legislation.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources, as they are needed.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Fund Balance

The District has a formal minimum fund balance policy. The policy states that the District shall strive to maintain a cumulative fund balance equal to three months of working/operating expenditures in its operating funds to meet all financial obligations of the District on a timely basis. Operating funds for this purpose include: General, Transportation, Operations and Maintenance, and IMRF/Social Security Funds. However, the final authority and decision maker in determining how any excess revenue is to be spent rests solely with the Board of Education. The District met this requirement as of June 30, 2025.

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items. As of June 30, 2025, the District's nonspendable fund balance in the General Fund is compromised of $501,611 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, 2025, the District had no committed fund balances.

d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegates the authority to assign amounts to be used for specific purposes. The Board of Education has designated the Chief Financial Officer/Treasurer/CSBO with the ability to assign fund balances. The District's student activity balances of $1,525,171 have been assigned at June 30, 2025.

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.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Fund Balance (Continued)

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

The restricted fund balance in the General Fund is comprised of $1,632,491, representing the unspent portion of the restricted tort immunity levy. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-3.

16. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B - DEPOSITS AND INVESTMENTS

The District's investment policy is in line with State Statutes. The investments that the District may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding $500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

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NOTE B - DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2025, the District's cash and investments consisted of the following:

	Total
Deposits with financial institutions *	$ 69,863,418
Illinois School District Liquid Asset Fund (ISDLAF+)	42,106,837
ISDLAF+ Limited Term Duration (LTD) Series	105,107,500
Negotiable certificates of deposit	5,178,697
U.S. Treasury obligations	15,419,960
	$ 237,676,412

* Includes accounts held in demand accounts and savings accounts, as well as non-negotiable certificates of deposit, which are valued at cost.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs.

1. Interest Rate Risk

   Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as the requirements come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

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NOTE B - DEPOSITS AND INVESTMENTS (Continued)

1. Interest Rate Risk (Continued)

Maturity information on other investments is shown in the table below:

		Investment Maturity (In Years)			
	Fair Value	Less than one	1-5	6-10	More than 10
Negotiable certificates of deposit	$ 5,178,697	$ 2,457,024	$ 2,721,673	$ -	$ -
U.S. Treasury obligations	15,419,960	9,538,599	5,881,361	-	-
	$ 20,598,657	$ 11,995,623	$ 8,603,034	$ -	$ -

The following investments are measured at net asset value (NAV):

Investment Type		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
ISDLAF+	$ 42,106,837	n/a	Daily	1 day
ISDLAF+ Limited Term Duration (LTD) Series	$ 105,107,500	n/a	Daily	7 days

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

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NOTE B - DEPOSITS AND INVESTMENTS (Continued)

2. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). The District's investments in negotiable certificates of deposits are unrated.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the ISDLAF+ Limited Term Duration (LTD) are not-for-profit pooled investment trusts formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees, elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

3. Concentration of Credit Risk

The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

4. Custodial Credit Risk

With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by providing that all deposits in excess of FDIC insurable limits may be secured by collateral to protect against an event of default or failure of the financial institution holding the funds. At June 30, 2025, the bank balances of the District's deposits with financial institutions totaling $69,863,419 were fully insured or collateralized. The District's investment instruments are either held by the District or by the District's agent.

With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring that all investments be in high-quality investment pools and/or secured by private insurance or collateral.

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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 2024 tax levy resolution was approved by the Board on December 17, 2024. 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:

County	Due Dates
Cook	March 1 and August 1
DeKalb	June 1 and September 1
Kane	June 1 and September 1
McHenry	June 15 and September 15

Property taxes are normally collected by the District within 60 days of the respective installment dates. There was a delay in assessing and billing of the 2024 property taxes for Cook County which delayed Cook County remitting the second installment of the 2024 property taxes to the District.

The 2024 property tax levy is recognized as a receivable in fiscal 2025, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2024 levy is to be used to finance operations in fiscal 2025. The District has determined that the second installment of the 2024 levy is to be used to finance operations in fiscal 2026 and has included the corresponding receivable as a deferred inflow - property taxes levied for a future period.

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NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2025
Capital assets, not being depreciated				
Land	$ 11,625,600	$ -	-	$ 11,625,600
Construction in progress	18,088,757	12,859,131	19,881,581	11,066,307
Total capital assets not being depreciated	29,714,357	12,859,131	19,881,581	22,691,907
Capital assets, being depreciated/amortized				
Land improvements	27,025,007	-	22,278	27,002,729
Buildings and improvements	431,050,922	21,639,756	-	452,690,678
Equipment	29,492,173	3,328,028	8,880,009	23,940,192
Vehicles	1,844,514	-	1,256,923	587,591
Right to use leased equipment	239,826	9,216,064	-	9,455,890
Right to use leased vehicles	1,160,395	712,518	129,931	1,742,982
Right to use subscription assets	9,261,834	1,092,802	475,710	9,878,926
Total capital assets being depreciated/amortized	500,074,671	35,989,168	10,764,851	525,298,988
Less accumulated depreciation/amortization for:				
Land improvements	17,378,096	750,407	22,278	18,106,225
Buildings and improvements	87,957,721	4,813,656	-	92,771,377
Equipment	20,412,714	1,476,517	8,630,012	13,259,219
Vehicles	1,734,720	19,245	1,235,424	518,541
Right to use leased equipment	42,635	2,343,987	-	2,386,622
Right to use leased vehicles	454,146	306,026	129,931	630,241
Right to use subscription assets	2,502,224	2,071,787	475,710	4,098,301
Total accumulated depreciation/amortization	130,482,256	11,781,625	10,493,355	131,770,526
Total capital assets being depreciated/amortized, net	369,592,415	24,207,543	271,496	393,528,462
Governmental activities capital assets, net	$ 399,306,772	$ 37,066,674	20,153,077	$ 416,220,369

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NOTE D - CAPITAL ASSETS (Continued)

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

Regular programs	$	6,290,320
Special programs		764,840
Other instructional programs		867,962
Pupils		244,255
Instructional staff		735,476
General administration		119,644
School administration		409,938
Business		590,400
Transportation		289,452
Operations and maintenance		1,424,563
Central		44,775
Total depreciation and amortization expense - governmental activities	$	11,781,625

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NOTE E - LONG-TERM LIABILITIES

1. Changes in General Long-Term Liabilities

During the year ended June 30, 2025, the following is the long-term liability activity for the District:

	Balance July 1, 2024 (as restated)*	Additions	Reductions	Balance June 30, 2025
Bonds payable:				
General obligation bonds - direct placement	$ 60,145,000	$ -	$ 235,000	$ 59,910,000
General obligation bonds	135,105,000	-	18,200,000	116,905,000
Qualified Zone Academy Bonds - direct placement	890,000	-	220,000	670,000
Debt certificates - direct placement	5,600,000	-	1,350,000	4,250,000
Debt certificates	19,235,000	-	95,000	19,140,000
Unamortized premium	7,853,399	-	1,696,165	6,157,234
Lease liabilities	883,744	8,228,582	2,277,876	6,834,450
Subscription liabilities	503,304	-	37,083	466,221
IMRF net pension liability	4,983,868	16,077,329	16,321,305	4,739,892
TRS net pension liability	12,426,922	798,445	1,405,968	11,819,399
RHP total other postemployment benefit liability	2,673,872	213,580	193,486	2,693,966
THIS net other postemployment benefit liability	39,070,671	24,759,962	23,101,916	40,728,717
Compensated absences**	26,229,554	1,875,381	-	28,104,935
Total long-term liabilities - governmental activities	$ 315,600,334	$ 51,953,279	$ 65,133,799	$ 302,419,814

*Balance has been restated due to the implementation of GASB 101. See Note M.

**The amount displayed as additions or reductions represents the net change in the liability, as allowed by GASB 101.

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NOTE E - LONG-TERM LIABILITIES (Continued)

1. Changes in General Long-Term Liabilities (Continued)

	Due Within One Year
General obligation bonds - direct placement	$ 240,000
General obligation bonds	18,825,000
Qualified Zone Academy Bonds - direct placement	220,000
Debt certificates - direct placement	1,395,000
Debt certificates	95,000
Lease liabilities	2,146,487
Subscription liabilities	82,135
Compensated absences	6,672,779
	$ 29,676,401

The TRS portion of the net pension liability and the THIS portion of the net OPEB liability will be repaid from the General Fund. The portion of the total OPEB liability related to the District's standalone plan will be paid from the appropriate operating fund (General, Operations and Maintenance, Transportation) as they are incurred based on the fund used to pay the employee's regular salary.

2. General Obligation Bonds

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2025, $24,055,000 of bond principal outstanding are considered defeased.

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NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

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, 2025 is as follows:

Issuance, Purpose, and Maturity	Interest Rates	Original Issue	Carrying Amount
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	44,935,000
General Obligation Bonds - 2017 Refunding bonds - Matures January 2031	4.50% - 5.25%	40,600,000	40,600,000
General Obligation Bonds - 2018A Refunding bonds - Matures January 2032	4.00% - 5.00%	18,635,000	18,635,000
General Obligation Bonds - 2018B Refunding bonds - Matures January 2029	4.50% - 5.25%	8,865,000	7,735,000
General Obligation Bonds - 2022 Refunding bonds - direct placement Matures January 2033	1.75%	60,375,000	59,910,000
Subtotal - General Obligation Bonds		$ 223,130,000	$ 176,815,000

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NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

At June 30, 2025, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30,	General Obligation Bonds - Direct Placement		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Total
2026	$ 240,000	$ 1,048,425	$ 18,825,000	$ 5,566,051	$ 25,679,476
2027	245,000	1,044,225	19,750,000	4,624,801	25,664,026
2028	245,000	1,039,938	20,085,000	3,804,801	25,174,739
2029	250,000	1,035,650	21,010,000	2,855,308	25,150,958
2030	6,505,000	1,031,275	16,350,000	1,861,750	25,748,025
2031-2033	52,425,000	1,667,006	20,885,000	1,765,967	76,742,973
Total	$ 59,910,000	$ 6,866,519	$ 116,905,000	$ 20,478,678	$ 204,160,197

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is $14,359,798 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, 2025, the statutory debt limit for the District was $799,585,413 of which $591,409,742 is fully available. There are numerous covenants with which the District must comply in regard to these bond issues.

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NOTE E - LONG-TERM LIABILITIES (Continued)

3. Debt Certificates

The amount of debt certificates outstanding at June 30, 2025 is as follows:

Issuance, Purpose, and Maturity	Interest Rates	Original Issue	Carrying Amount
Debt Certificate - 2014 - direct placement Matures January 2029	3.13% - 3.68%	$ 5,000,000	$ 3,945,000
Debt Certificate - 2016 - direct placement Matures January 2026	1.25% - 2.50%	2,530,000	305,000
Debt Certificate - 2021B Matures July 2036	2.00% - 4.00%	13,645,000	13,645,000
Debt Certificate - 2021C Matures January 2031	4.00%	5,775,000	5,495,000
		$ 26,950,000	$ 23,390,000

At June 30, 2025, annual debt service requirements to maturity for debt certificates principal and interest are as follows:

Year Ending June 30,	Debt Certificates - Direct Placement		Debt Certificates		
	Principal	Interest	Principal	Interest	Total
2026	$ 1,395,000	$ 143,326	$ 95,000	$ 637,250	$ 2,270,576
2027	1,125,000	99,949	405,000	633,450	2,263,399
2028	1,160,000	61,924	430,000	617,250	2,269,174
2029	570,000	20,976	1,185,000	600,050	2,376,026
2030	-	-	1,825,000	553,750	2,378,750
2031-2035	-	-	10,490,000	1,622,300	12,112,300
2036-2037	-	-	4,710,000	165,200	4,875,200
Total	$ 4,250,000	$ 326,175	$ 19,140,000	$ 4,829,250	$ 28,545,425

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

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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:

Issuance, Purpose, and Maturity	Interest Rates	Original Issue	Carrying Amount
QZAB Debt Certificate Series 2017A - Matures January 2028	0.50%	$ 1,100,000	$ 335,000
QZAB Debt Certificate Series 2017B - Matures January 2028	0.50%	1,100,000	335,000
		$ 2,200,000	$ 670,000

At June 30, 2025, annual debt service requirements to maturity for QZAB bonds principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 220,000	$ 3,350	$ 223,350
2027	220,000	2,250	222,250
2028	230,000	1,150	231,150
Total	$ 670,000	$ 6,750	$ 676,750

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

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NOTE E - LONG-TERM LIABILITIES (Continued)

5. Lease Liabilities

The District currently has several lease agreements for financing the acquisition of technology equipment and vehicles. The lease agreements qualify as other than short-term leases under GASB 87. The vehicle leases require aggregate annual payments ranging from $1,154 to $27,270 with terms ranging from twenty four to sixty months expiring at various dates through February 2030. The District also has equipment leases annual payments ranging from $45,000 to $1,953,336 with terms ranging from four to six years. The lease liabilities are measured at implicit rates ranging from 2.65% to 9.80%. As a result of the leases, the District has recorded right to use assets (Note D) with a net book value of $8,182,009 as of June 30, 2025. 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, 2025, the District's future cash flow requirements for retirement of lease principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 2,146,487	$ 228,646	$ 2,375,133
2027	2,180,514	157,622	2,338,136
2028	2,214,711	85,162	2,299,873
2029	212,016	13,217	225,233
2030	80,722	1,873	82,595
	$ 6,834,450	$ 486,520	$ 7,320,970

6. Subscription Liabilities

The District has a subscription-based information technology arrangement for the use of cloud-based accounting software. The arrangement has a term of seven years, with remaining annual principal payments ranging between $37,083 and $108,202. The total contractual principal payments over the term of the arrangement amount to $969,363 and are recognized as a subscription liability in the statement of net position. The obligations for this subscription liability will be repaid from the Debt Service Fund with transfers from the General Fund (Educational Account). The District also has various other subscriptions with no associated liability. As a result of the subscriptions, the District has recorded right to use assets (Note D) with a net book value of $5,780,625 as of June 30, 2025.

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NOTE E - LONG-TERM LIABILITIES (Continued)

6. Subscription Liabilities (Continued)

At June 30, 2025, the District's future cash flow requirements for retirement of subscription liability principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 82,135	$ 23,311	$ 105,446
2027	86,242	19,204	105,446
2028	90,554	14,892	105,446
2029	99,088	10,365	109,453
2030	108,202	5,410	113,612
	$ 466,221	$ 73,182	$ 539,403

NOTE F - INTERFUND TRANSFERS

The District transferred $2,247,454 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on debt certificates.

The District transferred $223,902 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 $1,953,336 and $383,303 to the Debt Service Fund from the General Fund (Educational Account) and Operations and Maintenance Fund, respectively, for principal and interest payments on leases.

The District transferred $62,248 from the General Fund (Educational Account) to the Debt Service Fund for principal and interest on subscription liabilities.

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NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from risks related to workers' compensation and the theft of, damage to, and destruction of assets; and natural disasters, the District participates in the Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage in any of the past three fiscal years. There have been no amounts of settlements that exceeded insurance coverage in each of the past three fiscal years.

Complete financial statements for CLIC can be obtained from its Treasurer at 624 Kenilworth, Grayslake, Illinois 60030.

The District is self-insured for medical, dental and vision coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health, dental, vision, and administration fees. The District's liability will not exceed $285,000 per employee, as provided by stop-loss provisions incorporated in the medical plan.

At June 30, 2025, 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 $5,564,907. 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, 2025 and 2024, changes in the liability for unpaid claims are as follows:

	June 30, 2025	June 30, 2024
Unpaid claims, beginning of fiscal year	$ 5,987,390	$ 5,419,866
Incurred claims (including those claims incurred but not reported)	33,933,578	31,921,650
Claim payments	(34,356,061)	(31,354,126)
Unpaid claims, end of fiscal year	$ 5,564,907	$ 5,987,390

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS

1. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2023; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

As a multi-employer cost sharing pension plan, TRS employs a methodology to allocate the pension liabilities to each individual district based off of the actual contributions a District makes to the plan in a fiscal year and is re-measured annually, and thus the timing of receipt of contribution payments from the District's or refunds made by TRS to the District can have a significant impact on the District's allocation of the net pension liability that may not be reflective of the District's portion of the total contractual contribution to the Plan. The net pension liability as a whole is a significant accounting estimate that takes into account several assumptions and allocations.

Benefits Provided
TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different than Tier I.

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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, 2025, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenses of $78,889,551 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of $74,988,743 in the General Fund based on the current financial resources measurement basis.

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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, 2025, were $927,555, and are deferred because they were paid after the June 30, 2024 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, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $1,740,462 were paid from federal and special trust funds that required employer contributions of $179,964.

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, 2025, the District paid $63,600 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.

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, 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	$ 11,819,399
State's proportionate share of the net pension liability associated with the District	985,484,393
Total	$ 997,303,792

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. 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, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the District's proportion was 0.0137649823 percent, which was a decrease of 0.0008582671 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - revenue and expense/expenditure	$ 78,889,551	$ 74,988,743
District TRS pension expense/expenditure (benefit)	653,903	927,555
Total TRS expense/expenditure	$ 79,543,454	$ 75,916,298

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 44,446	$ 30,680
Changes of assumptions	162,854	6,270
Net difference between projected and actual earnings on pension plan investments	-	101,475
Changes in proportion and differences between District contributions and proportionate share of contributions	565,126	1,010,665
Total deferred amounts to be recognized in pension expense in future periods	772,426	1,149,090
District contributions subsequent to the measurement date	927,555	-
Total deferred amounts related to pensions	$ 1,699,981	$ 1,149,090

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The District reported $927,555 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year ended June 30:	Net Deferred Outflows (Inflows) of Resources
2026	$ (317,862)
2027	28,808
2028	(10,675)
2029	(32,344)
2030	(44,591)
	$ (376,664)

Actuarial Assumptions

The total pension liability in the June 30, 2024 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, 2024 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 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were based on a fully-generational basis using projection scale table MP-2020.

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

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 expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns 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 adding expected inflation. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	37.0 %	7.55 %
Private equity	15.0	10.28
Income	18.0	5.81
Private credit	8.0	9.20
Real assets	18.0	7.01
Diversifying strategies	4.0	5.18
Total	100.0 %	

* Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's current target asset allocation provided by RVK, TRS investment consultant.

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2023 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, 2024 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	$ 14,597,292	$ 11,819,399	$ 9,516,650

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report.*

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

2. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed with the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the Benefits Provided section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

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

2. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	820
Inactive plan members entitled to but not yet receiving benefits	1,137
Active plan members	831
Total	2,788

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 5.70%. For the fiscal year ended June 30, 2025 the District contributed $2,113,724 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, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value of Assets
Inflation Rate	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Equities	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85%-6.25%
Cash Equivalents	1.00%	3.60%
Total	100.00%	

Other Information:

Notes:

There were no benefit changes during the year.

There were no changes in the discount rate used to calculate the Total Pension Liability (TPL), since the December 31, 2023 valuation.

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

2. Illinois Municipal Retirement Fund (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2024. 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 4.08% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index"), and the resulting single discount rate is 7.25%.

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

2. Illinois Municipal Retirement Fund (Continued)

Changes in Net Pension Liability

The following table shows the components of the change in the District's net pension liability for the calendar year ended December 31, 2024:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	$ 157,555,921	$ 152,572,053	$ 4,983,868
Changes for the year:			
Service cost	3,077,145	-	3,077,145
Interest on the total pension liability	11,260,481	-	11,260,481
Difference between expected and actual experience of the total pension liability	1,739,703	-	1,739,703
Changes of assumptions	-	-	-
Contributions - employer	-	1,964,129	(1,964,129)
Contributions - employees	-	1,546,412	(1,546,412)
Net investment income	-	14,813,792	(14,813,792)
Benefit payments, including refunds of employee contributions	(7,555,027)	(7,555,027)	-
Other (net transfer)	-	(2,003,028)	2,003,028
Net changes	8,522,302	8,766,278	(243,976)
Balances at December 31, 2024	$ 166,078,223	$ 161,338,331	$ 4,739,892

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount Rate (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	$ 23,316,169	$ 4,739,892	$ (10,077,334)

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

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025 the District recognized pension expense of $5,526,083. At June 30, 2025, the District reported, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension Expense in future periods		
Differences between expected and actual experience	$ 1,820,209	$ -
Change of assumptions	-	4,812
Net difference between projected and actual earnings on pension plan investments	3,550,822	-
Total deferred amounts to be recognized in pension expense in the future periods	5,371,031	4,812
Pension contributions made subsequent to the measurement date	1,128,894	-
Total deferred amounts related to pensions	$ 6,499,925	$ 4,812

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

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The District reported $1,128,894 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, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended June 30,	Net Deferred Outflows (Inflows) of Resources
2026	$ 3,171,692
2027	4,780,074
2028	(1,791,238)
2029	(794,309)
2030	-
Thereafter	-
Total	$ 5,366,219

3. Summary of Pension Items

Below is a summary of the various pension items:

	TRS	IMRF	Total
Deferred outflows of resources:			
Employer contributions	$ 927,555	$ 1,128,894	$ 2,056,449
Experience	44,446	1,820,209	1,864,655
Assumptions	162,854	-	162,854
Proportionate share	565,126	-	565,126
Investments	-	3,550,822	3,550,822
	$ 1,699,981	$ 6,499,925	$ 8,199,906

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

3. Summary of Pension Items (Continued)

	TRS	IMRF	Total
Net pension liability	$ 11,819,399	$ 4,739,892	$ 16,559,291
Pension expense	$ 79,543,454	$ 5,526,083	$ 85,069,537
Deferred inflows of resources:			
Assumptions	$ 6,270	$ 4,812	$ 11,082
Experience	30,680	-	30,680
Investments	101,475	-	101,475
Proportionate share	1,010,665	-	1,010,665
	$ 1,149,090	$ 4,812	$ 1,153,902

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

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, 2025 was 107. The plan allows for both employee and the District to make optional contributions to the plan. For the fiscal year ended June 30, 2025, 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, 2025 was 727. The plan allows for both employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2025, the District did not make any contributions to the plan.

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

7. TRS Supplemental Savings Plan

Illinois Teachers' Retirement System established a Supplemental Savings Plan that is available to Illinois public school teachers employed outside the city of Chicago that was required to be adopted by all public-school districts in Illinois by September 30, 2022. The Board of Education voted to adopt this plan on February 28, 2022. The Supplemental Savings Plan is a of a 457(b) Retirement Plan, which is a defined contribution plan. The plan assets are held in a trust and is administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2025 was 117. The plan allows for the employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2025, 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 reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp).

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

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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, 2025. 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, 2025, the District recognized revenue and expenses of $15,804,969 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of $1,439,310 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, 2025. For the year ended June 30, 2025, the District paid $1,071,486 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2024 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.

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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, 2025, 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	$	40,728,717
State's estimated proportionate share of the net OPEB liability associated with the District*		55,311,437
Total	$	96,040,154

* 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 calculated by 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, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023, and rolled forward to June 30, 2024. 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, 2024, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2024, the District's proportion was 0.514867 percent, which was an decrease of 0.033312 percent from its proportion measured as of June 30, 2023.

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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, 2025, the District recognized the following for OPEB expense/expenditure and revenue pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - OPEB revenue and expense/expenditure	$ 15,804,969	$ 1,439,310
District OPEB expense/expenditure (benefit)	(11,754,402)	1,071,486
Total OPEB expense/expenditure	$ 4,050,567	$ 2,510,796

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,123,880	$ 17,166,262
Change of assumptions	1,230,934	58,523,610
Net difference between projected and actual earnings on OPEB plan investments	-	22,111
Changes in proportion and differences between District contributions and proportionate share of contributions	13,261,546	7,615,396
Total deferred amounts to be recognized in OPEB expense in future periods	15,616,360	83,327,379
District contributions subsequent to the measurement date	1,071,486	-
Total deferred amounts related to OPEB	$ 16,687,846	$ 83,327,379

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The District reported $1,071,486 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, 2026. 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:

Year ending June 30:	Net Deferred Inflows of Resources
2026	$ 13,462,768
2027	12,987,415
2028	13,086,406
2029	12,051,349
2030	9,314,269
Thereafter	6,808,812
Total	$ 67,711,019

Actuarial Assumptions

The total OPEB liability in the June 30, 2024 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, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

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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	Fair value
Investment rate of return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Inflation	2.25%
Ultimate Salary Increases	3.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Trend Rate	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030, and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
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.

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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 2024. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 3.86 percent at June 30, 2023, and 3.97 percent at June 30, 2024, was used to measure the total OPEB liability. The increase in the single discount rate, from 3.86 percent to 3.97 percent, caused the total OPEB liability to decrease by approximately $95 million as of June 30, 2024.

Investment Return

During plan year end June 30, 2024, the trust earned $21,998,000 in interest, and the fair value of assets at June 30, 2024, is $634.5 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 4.307 percent for plan year end June 30, 2024, and 1.376 percent for plan year end June 30, 2023.

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, 2024, using the discount rate of 3.97 percent and sensitivity single discount rates that are either one percentage point higher or lower:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
District's proportionate share of the net OPEB liability	$ 45,453,274	$ 40,728,717	$ 36,563,890

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following table shows the plan's net OPEB liability as of June 30, 2024 using current trend rates and sensitivity trend rates that are either one percentage point higher or lower.

	1% Decrease**	Current Healthcare Trend Rate*	1% Increase ***
District's proportionate share of the net OPEB liability	$ 35,067,419	$ 40,728,717	$ 47,465,449

* Pre-Medicare per capita costs: 6.00% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041. Post-Medicare per capita costs: based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

** One percentage point decrease in healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2025, 7.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2041. Post-Medicare per capita costs: based on actual increase in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041.

*** One percentage point increase in healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041. Post-Medicare per capita costs: based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan

Plan Description

The District administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The benefits, benefit levels, employee contributions and employer contributions are governed by the District and may be amended by the District through its employment contracts. The plan does not issue a separate financial report.

Benefits Provided

Contribution requirements are established through contractual agreements. IMRF employees may continue health care into retirement on the District plan on a retiree-pay-all basis. Coverage can also be elected for spouses and eligible dependents. Coverage continues until premium payment ceases. The District does not pay any portion of the cost of coverage for retirees.

Employees Covered by Benefit Terms

As of June 30, 2024 (most recent available), the following employees were covered by the benefit terms:

Active employees	518
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	14
Total	532

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

Total OPEB Liability

The total OPEB liability was determined by an actuarial valuation performed as of July 1, 2023 using the following actuarial methods and assumptions:

Actuarial valuation date	July 1, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	3.00%
Discount rate*	4.81%
Salary rate increase	4.00%
Healthcare inflation rate	6.50% initial 4.50% ultimate (reached in fiscal year 2040)
Mortality rates	IMRF employees and retirees rates are from the December 31, 2023 IMRF Actuarial Valuation Report. Active Employees: PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2021. Retirees: PubG.H-2010(B) Mortality Table – General (below-median income), Male adjusted 108.0% and Female adjusted 106.4% tables, with future mortality improvement using scale MP-2021.
Election at retirement	20% of active employees will elect coverage continuation of the District medical plan at retirement.
Marital status	40% of employees electing coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

*In 2025, changes in assumptions related to the discount rate were made (4.21% to 4.81%).

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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 4.81% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

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, 2025 based upon a rollforward actuarial valuation from the actuarial valuation performed July 1, 2023 to the fiscal year end:

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at July 1, 2024	$ 2,673,872	$ -	$ 2,673,872
Changes for the year:			
Service cost	103,241	-	103,241
Interest on the total OPEB liability	110,339	-	110,339
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	-	-	-
Changes of assumptions	(87,476)	-	(87,476)
Contributions - employer	-	-	-
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(106,010)	-	(106,010)
Other (net transfer)	-	-	-
Net changes	20,094	-	20,094
Balances at June 30, 2025	$ 2,693,966	$ -	$ 2,693,966

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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 4.81%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower (3.81%)	Current Discount Rate (4.81%)	1% Higher (5.81%)
Total OPEB liability	$ 2,857,871	$ 2,693,966	$ 2,541,750

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%-7.00%, as well as what the plan's net OPEB liability would be if it were calculated using a Healthcare Trend Rate range that is 1% lower or 1% higher than the current range:

	1% Lower (3.50%-5.50%)	Current Healthcare Rate (4.50%-6.50%)	1% Higher (5.50%-7.50%)
Total OPEB liability	$ 2,496,828	$ 2,693,966	$ 2,916,919

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of $168,461. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	$ 43,286	$ 315,060
Change of assumptions	323,475	404,134
Total deferred amounts to be recognized in OPEB expense in the future periods	$ 366,761	$ 719,194

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Net Deferred Inflows of Resources
2026	$ 55,547
2027	64,655
2028	96,052
2029	99,884
2030	29,839
Thereafter	6,456
Total	$ 352,433

3. Summary of OPEB Items

Below is a summary of the various OPEB items at June 30, 2025:

	THIS	RHP	Total
Deferred outflows of resources:			
Employer contributions	$ 1,071,486	$ -	$ 1,071,486
Assumptions	1,230,934	323,475	1,554,409
Experience	1,123,880	43,286	1,167,166
Proportionate share	13,261,546	-	13,261,546
	$ 16,687,846	$ 366,761	$ 17,054,607
OPEB liability	$ 40,728,717	$ 2,693,966	$ 43,422,683
OPEB expense	$ 4,050,567	$ 168,461	$ 4,219,028

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NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

3. Summary of OPEB Items (Continued)

	THIS	RHP	Total
Deferred inflows of resources:			
Assumptions	$ 58,523,610	$ 404,134	$ 58,927,744
Experience	17,166,262	315,060	17,481,322
Investments	22,111	-	22,111
Proportionate share	7,615,396	-	7,615,396
	$ 83,327,379	$ 719,194	$ 84,046,573

NOTE J - CONSTRUCTION COMMITMENTS

As of June 30, 2025, the District is committed to approximately $6,800,000 in the upcoming years, for various construction projects. These amounts will be paid from available fund balances.

NOTE K - CONTINGENCIES

1. Litigation

The District, in the normal course of business, is subject to various litigation such as real estate tax appeals. Although the eventual outcome and related liability, if any, is not determinable at this time, in the opinion of the District's management, the resolution of these matters will not have a material adverse effect on the financial condition of the District. No provision has been made in the accompanying financial statements for settlement costs.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

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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. During fiscal year 2025, the District made payments of $6,439,690 to NIA. 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 - RESTATEMENT - CHANGE IN ACCOUNTING PRINCIPLE

Due to the implementation of GASB 101 (Note A-9), the District re-examined past experience with accumulated sick leave and estimated the amount that is more likely than not to be used / paid as of July 1, 2024. This portion of the sick leave liability that existed at the beginning of the current year was not required to be reported in the previous financial statements under the prior applicable guidance. Accordingly, beginning net position has been restated to reflect the cumulative effect of this change:

Governmental Activities	
Net position, July 1, 2024 - as previously stated	$ 233,468,031
Change in accounting principle - adjustment to compensated absence liability	(23,455,402)
Net position, July 1, 2024 - as restated	$ 210,012,629

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through **REPORT DATE**, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the statement of net position date that require disclosure in the financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Community Unit School District 300
MULTIYEAR SCHEDULES OF CHANGES IN NET PENSION LIABILITY
(ASSET) AND RELATED RATIOS
Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

	2025	2024	2023	2022
Total pension liability				
Service cost	$ 3,077,145	$ 3,005,771	$ 2,944,071	$ 2,912,794
Interest on the total pension liability	11,260,481	10,635,987	10,163,250	9,796,765
Difference between expected and actual experience of the total pension liability	1,739,703	2,336,439	349,803	(1,151,105)
Assumption changes	-	(15,034)	-	-
Benefit payments and refunds	(7,555,027)	(7,215,244)	(6,719,683)	(6,318,569)
Net change in total pension liability	8,522,302	8,747,919	6,737,441	5,239,885
Total pension liability, beginning	157,555,921	148,808,002	142,070,561	136,830,676
Total pension liability, ending	$ 166,078,223	$ 157,555,921	$ 148,808,002	$ 142,070,561
Plan fiduciary net position				
Contributions, employer	$ 1,964,129	$ 2,011,257	$ 2,444,990	$ 2,814,300
Contributions, employee	1,546,412	1,469,820	1,410,202	1,333,470
Net investment income	14,813,792	14,963,232	(19,373,275)	23,212,096
Benefit payments, including refunds of employee contributions	(7,555,027)	(7,215,244)	(6,719,683)	(6,318,569)
Other (net transfer)	(2,003,028)	3,680,353	(475,383)	(671,547)
Net change in plan fiduciary net position	8,766,278	14,909,418	(22,713,149)	20,369,750
Plan fiduciary net position, beginning	152,572,053	137,662,635	160,375,784	140,006,034
Plan fiduciary net position, ending	$ 161,338,331	$ 152,572,053	$ 137,662,635	$ 160,375,784
Net pension liability (asset)	$ 4,739,892	$ 4,983,868	$ 11,145,367	$ (18,305,223)
Plan fiduciary net position as a percentage of the total pension liability	97.15 %	96.84 %	92.51 %	112.88 %
Covered valuation payroll	$ 34,458,385	$ 32,283,497	$ 30,116,805	$ 29,310,850
Net pension liability (asset) as a percentage of covered valuation payroll	13.76 %	15.44 %	37.01 %	(62.45) %

Note: Actuary valuations are as of December 31, which is six months prior to the end of the fiscal year.

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2021	2020	2019	2018	2017	2016
$ 3,014,379	$ 2,967,765	$ 2,843,440	$ 2,991,106	$ 2,986,080	$ 2,975,060
9,319,134	8,776,086	8,322,635	8,150,594	7,781,871	7,316,135
1,623,147	1,270,796	546,808	(600,162)	(1,315,253)	154,310
(1,284,256)	-	3,476,699	(3,301,035)	(272,113)	263,008
(5,748,646)	(5,346,625)	(4,994,857)	(4,750,741)	(4,337,679)	(4,115,905)
6,923,758	7,668,022	10,194,725	2,489,762	4,842,906	6,592,608
129,906,918	122,238,896	112,044,171	109,554,409	104,711,503	98,118,895
$ 136,830,676	$ 129,906,918	$ 122,238,896	$ 112,044,171	$ 109,554,409	$ 104,711,503
$ 2,811,512	$ 2,280,124	$ 2,811,360	$ 2,803,851	$ 2,763,870	$ 2,715,497
1,365,899	1,300,743	1,259,537	1,235,769	1,194,435	1,174,955
17,436,990	19,540,927	(5,664,770)	16,864,497	6,246,836	459,651
(5,748,646)	(5,346,625)	(4,994,857)	(4,750,741)	(4,337,679)	(4,115,905)
(45,645)	303,553	1,434,402	(2,046,547)	(9,237)	(980,613)
15,820,110	18,078,722	(5,154,328)	14,106,829	5,858,225	(746,415)
124,185,924	106,107,202	111,261,530	97,154,701	91,296,476	92,042,891
$ 140,006,034	$ 124,185,924	$ 106,107,202	$ 111,261,530	$ 97,154,701	$ 91,296,476
$ (3,175,358)	$ 5,720,994	$ 16,131,694	$ 782,641	$ 12,399,708	$ 13,415,027
102.32 %	95.60 %	86.80 %	99.30 %	88.68 %	87.19 %
$ 29,452,386	$ 28,430,478	$ 27,934,886	$ 27,004,746	$ 26,395,330	$ 25,810,999
(10.78) %	20.12 %	57.75 %	2.90 %	46.98 %	51.97 %

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Community Unit School District 300

MULTIYEAR SCHEDULE OF CONTRIBUTIONS

Illinois Municipal Retirement Fund

Ten Most Recent Fiscal Years

Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Valuation Payroll
2025	$ 1,964,128	$ 1,964,129	$ (1)	$ 35,595,541	5.52 %
2024	2,011,262	2,011,257	5	33,343,946	6.03
2023	2,445,485	2,444,990	495	32,189,923	7.60
2022	2,793,324	2,814,300	(20,976)	29,815,323	9.44
2021	2,797,977	2,811,512	(13,535)	28,548,930	9.85
2020	2,280,124	2,280,124	-	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

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* Based upon most recent information available.

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Community Unit School District 300
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Teachers' Retirement System of the State of Illinois
Ten Most Recent Fiscal Years

	2025	2024	2023	2022
District's proportion of the net pension liability	0.0137649823 %	0.0146232494 %	0.0135746087 %	0.0142513063 %
District's proportionate share of the net pension liability	$ 11,819,399	$ 12,426,922	$ 11,380,997	$ 11,117,628
State's proportionate share of the net pension liability associated with the District	985,484,393	1,072,449,714	987,226,128	931,775,416
Total	$ 997,303,792	$ 1,084,876,636	$ 998,607,125	$ 942,893,044
District's covered payroll	$ 153,024,329	$ 147,707,901	$ 138,867,370	$ 129,232,387
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.72 %	8.41 %	8.20 %	8.60 %
Plan fiduciary net position as a percentage of the total pension liability	45.4 %	43.9 %	42.8 %	45.1 %

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Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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2021	2020	2019	2018	2017	2016
0.0147423963 %	0.0155342033 %	0.0001582730 %	0.0004614810 %	0.0003252270 %	0.0003521830 %
$ 12,710,195	$ 12,599,507	$ 12,336,544	$ 35,256,314	$ 25,672,167	$ 23,071,563
995,528,475	896,693,182	845,104,979	816,008,421	827,283,568	650,965,242
$ 1,008,238,670	$ 909,292,689	$ 857,441,523	$ 851,264,735	$ 852,955,735	$ 674,036,805
$ 124,157,521	$ 120,281,443	$ 113,552,803	$ 109,927,334	$ 104,138,642	$ 97,492,265
10.24 %	10.48 %	10.86 %	32.07 %	24.65 %	23.67 %
26.1 %	39.6 %	40.0 %	39.3 %	39.8 %	41.5 %

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Community Unit School District 300

MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Retirement System of the State of Illinois
Ten Most Recent Fiscal Years

	2025	2024	2023	2022
Contractually required contribution	$ 887,541	$ 856,706	$ 805,431	$ 749,548
Contributions in relation to the contractually required contribution	857,895	888,916	805,576	741,351
Contribution deficiency (excess)	$ 29,646	$ (32,210)	$ (145)	$ 8,197
District's covered payroll	$ 159,923,322	$ 153,024,329	$ 147,707,901	$ 138,867,370
Contributions as a percentage of covered-employee payroll	0.54 %	0.58 %	0.55 %	0.53 %

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Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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2021	2020	2019	2018	2017	2016
$ 720,114	$ 697,632	$ 665,013	$ 877,449	$ 1,568,795	$ 1,660,097
718,678	703,509	657,608	984,545	1,575,251	1,660,097
$ 1,436	$ (5,877)	$ 7,405	$ (107,096)	$ (6,456)	$ -
$ 129,232,387	$ 124,157,521	$ 120,281,443	$ 113,552,803	$ 109,927,334	$ 104,138,641
0.56 %	0.57 %	0.55 %	0.87 %	1.43 %	1.59 %

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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

Eight Most Recent Fiscal Years

	2025	2024	2023
Total OPEB liability			
Service cost	$ 103,241	$ 116,996	$ 108,183
Interest on the total OPEB liability	110,339	116,668	113,718
Change in benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	-	(372,080)	-
Assumption changes	(87,476)	61,834	(7,276)
Benefit payments and refunds	(106,010)	(148,869)	(191,379)
Other changes	-	-	-
Net change in total OPEB liability	20,094	(225,451)	23,246
Total OPEB liability, beginning	2,673,872	2,899,323	2,876,077
Total OPEB liability, ending	$ 2,693,966	$ 2,673,872	$ 2,899,323
Plan fiduciary net position			
Contributions, employer	$ -	$ -	$ -
Contributions, employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-
	-	-	-
Other (net transfer)	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position, beginning	-	-	-
Plan fiduciary net position, ending	$ -	$ -	$ -
Net OPEB liability	$ 2,693,966	$ 2,673,872	$ 2,899,323
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %	0.00 %
Covered-employee valuation payroll	$ 22,714,323	$ 22,714,323	$ 21,182,062
Net OPEB liability as a percentage of covered-employee valuation payroll	11.86 %	11.77 %	13.69 %

Note: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available. No assets were accumulated in a trust to pay OPEB benefits.

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2022	2021	2020	2019	2018
$ 158,878	$ 209,602	$ 196,150	$ 127,672	$ 140,657
67,038	76,005	69,419	71,955	69,237
-	-	-	-	-
88,111	-	(225,364)	-	(113,401)
(429,702)	88,692	455,609	27,312	115,787
(166,734)	(146,271)	(147,794)	(147,717)	(28,468)
-	-	20,398	-	-
(282,409)	228,028	368,418	79,222	183,812
3,158,486	2,930,458	2,562,040	2,482,818	2,299,006
$ 2,876,077	$ 3,158,486	$ 2,930,458	$ 2,562,040	$ 2,482,818
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ -	$ -	$ -	$ -	$ -
$ 2,876,077	$ 3,158,486	$ 2,930,458	$ 2,562,040	$ 2,482,818
0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
$ 21,182,062	$ 21,601,134	$ 21,601,134	$ 19,701,244	$ 19,701,244
13.58 %	14.62 %	13.57 %	13.00 %	12.60 %

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Community Unit School District 300

MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY
Teachers' Health Insurance Security Fund
Eight Most Recent Fiscal Years

	2025	2024	2023
District's proportion of the net OPEB liability	0.5148670 %	0.5481790 %	0.5034800 %
District's proportionate share of the net OPEB liability	$ 40,728,717	$ 39,070,671	$ 34,461,671
State's proportionate share of the net OPEB liability associated with the District	55,311,437	52,835,995	46,881,713
Total	$ 96,040,154	$ 91,906,666	$ 81,343,384
District's covered payroll	$ 153,024,329	$ 147,707,901	$ 138,867,370
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	26.62%	26.45%	24.82%
Plan fiduciary net position as a percentage of the total OPEB liability	7.43%	6.21%	5.24%

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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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2022	2021	2020	2019	2018
0.4992190 %	0.4894260 %	0.4907590 %	0.4798380 %	0.4797220 %
$ 110,104,533	$ 130,852,487	$ 135,829,514	$ 126,417,457	$ 124,485,967
149,285,677	177,269,484	183,930,492	169,751,382	163,481,007
$ 259,390,210	$ 308,121,971	$ 319,760,006	$ 296,168,839	$ 287,966,974
$ 129,232,387	$ 124,157,521	$ 120,281,443	$ 113,552,802	$ 109,927,334
85.20%	105.39%	112.93%	111.33%	113.24%
1.40%	0.70%	0.25%	-0.07%	-0.17%

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Community Unit School District 300

MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Health Insurance Security Fund
Eight Most Recent Fiscal Years

	2025	2024	2023
Contractually required contribution	$ 1,025,263	$ 989,643	$ 930,411
Contributions in relation to the contractually required contribution	1,027,726	1,026,998	931,025
Contribution excess (deficiency)	$ 2,463	$ 37,355	$ 614
District's covered payroll	$ 159,923,322	$ 153,024,329	$ 147,707,901
Contributions as a percentage of covered payroll	0.64%	0.67%	0.63%

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Note 1: Actuarial valuations are as of June 30th of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Note 2: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available.

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2022	2021	2020	2019	2018
$ 1,188,938	$ 1,142,249	$ 1,106,589	$ 1,106,589	$ 999,265
1,192,136	1,139,047	1,109,705	1,000,996	999,265
$ 3,198	$ (3,202)	$ 3,116	$ (105,593)	$ -
$ 138,867,370	$ 129,232,387	$ 124,157,521	$ 120,281,443	$ 113,552,802
0.86%	0.88%	0.89%	0.83%	0.88%

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
General levy	$133,805,600	$ 131,004,540	$ (2,801,060)	$ 126,288,094
Special education levy	40,412,571	42,372,231	1,959,660	37,928,096
Regular tuition from pupils or parents	-	194	194	13,035
Summer school tuition from pupils or parents	-	-	-	22
Special education tuition from other districts	-	20,850	20,850	3,922
Interest income	4,272,350	5,076,571	804,221	6,029,362
Sales to pupils - lunch	1,770,000	1,448,220	(321,780)	1,760,780
Sales to pupils - breakfast	115,000	69,748	(45,252)	114,897
Sales to pupils - a la carte	398,000	387,202	(10,798)	397,272
Sales to adults	-	5,907	5,907	-
Other food service	46,000	3,372	(42,628)	45,281
Fees	511,000	492,970	(18,030)	510,841
Other district/school activity revenue	58,000	47,344	(10,656)	79,623
Student Activity Fund Revenues	-	2,030,714	2,030,714	1,996,762
Rentals - regular textbook	174,000	108,156	(65,844)	173,796
Rentals - summer school textbook	-	953	953	2,690
Rentals - other	3,900	-	(3,900)	3,181
Other - textbooks	88,700	84,631	(4,069)	88,349
Rentals	-	2,375	2,375	493
Contributions and donations from private sources	7,500	25,182	17,682	3,633
Services provided other districts	950,000	218,683	(731,317)	97,726
Refund of prior years' expenditures	100,000	412,484	312,484	-
Payment from other districts	215,000	424,322	209,322	208,735
Other local fees	-	162,871	162,871	2,301
Other	1,387,680	3,558,701	2,171,021	1,917,078
Total local sources	184,315,301	187,958,221	3,642,920	177,665,969

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
State sources				
Evidence Based Funding Formula	$ 76,723,688	$ 80,180,474	$ 3,456,786	$ 73,778,861
Special Education - Private Facility Tuition	3,327,267	3,525,358	198,091	3,327,267
Special Education - Orphanage - Individual	118,028	579,376	461,348	437,433
Special Education - Orphanage - Summer Individual	2,566	9,906	7,340	2,566
CTE - Secondary Program Improvement (CTEI)	440,019	431,676	(8,343)	294,277
CTE - Student Organizations	-	-	-	7,715
Bilingual Education - Downstate - T.P.I. & T.B.E.	2,559,410	-	(2,559,410)	-
State Free Lunch & Breakfast	58,000	77,328	19,328	104,394
Driver Education	83,000	71,996	(11,004)	82,534
Early Childhood - Block Grant	3,639,740	3,733,285	93,545	4,011,757
School Safety and Educational Improvement Block Grant	-	169,020	169,020	167,200
Other restricted revenue from state sources	2,736,252	3,055,875	319,623	2,692,755
Total state sources	89,687,970	91,834,294	2,146,324	84,906,759
Federal sources				
National School Lunch Program	6,000,000	5,729,849	(270,151)	5,455,455
School Breakfast Program	1,549,000	1,459,605	(89,395)	1,348,928
Summer Food Service Program	80,000	92,193	12,193	109,889
Child and Adult Care Food Program	250,000	407,809	157,809	289,779
Fresh Fruit and Vegetables	83,760	104,599	20,839	86,975
Title I - Low Income	3,560,376	3,725,924	165,548	2,627,035
Title IV - Student Support & Academic Enrichment Grant	387,456	192,655	(194,801)	284,431
Federal Special Education - Preschool Flow-Through	75,465	114,017	38,552	117,622
Federal Special Education - IDEA Flow Through	4,618,560	5,795,571	1,177,011	4,407,131
Federal Special Education - IDEA Room & Board	200,000	403,141	203,141	371,736
CTE - Perkins-Title IIIE Tech Prep	140,705	168,464	27,759	117,146
Other ARRA Funds - III	1,058,963	-	(1,058,963)	-

(Continued)

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Federal sources (Continued)				
Title III - Instruction for English Learners & Immigrant Students	$ 156,500	$ 119,974	$ (36,526)	$ 5,226
Title III - English Language Acquisition	432,270	471,898	39,628	470,397
Title II - Teacher Quality	527,738	514,528	(13,210)	660,102
Medicaid Matching Funds - Administrative Outreach	750,000	879,412	129,412	795,654
Medicaid Matching Funds - Fee-For-Service Program	3,000,000	2,922,355	(77,645)	3,486,739
Other Restricted Grants Received from Federal Government	1,735,357	1,172,037	(563,320)	10,874,618
Total federal sources	24,606,150	24,274,031	(332,119)	31,508,863
Total revenues	298,609,421	304,066,546	5,457,125	294,081,591
Expenditures				
Instruction				
Regular programs				
Salaries	66,304,152	71,048,569	(4,744,417)	68,848,265
Employee benefits	22,271,731	21,217,551	1,054,180	18,443,160
Purchased services	16,925,707	16,286,637	639,070	12,541,154
Supplies and materials	6,090,282	5,222,396	867,886	9,604,809
Capital outlay	6,000	317,623	(311,623)	62,013
Other objects	11,272	151,883	(140,611)	76,473
Non-capitalized equipment	8,342,192	1,126,279	7,215,913	1,147,341
Total	119,951,336	115,370,938	4,580,398	110,723,215
Pre-K programs				
Salaries	782,814	730,558	52,256	755,224
Employee benefits	213,253	264,297	(51,044)	261,358
Purchased services	-	7,640	(7,640)	18,354
Supplies and materials	44,077	41,846	2,231	36,902
Total	1,040,144	1,044,341	(4,197)	1,071,838

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Special education programs				
Salaries	$ 22,760,627	$ 22,319,214	$ 441,413	$ 20,448,845
Employee benefits	5,918,638	5,650,830	267,808	5,728,577
Purchased services	940,347	1,164,897	(224,550)	1,429,385
Supplies and materials	504,570	277,320	227,250	258,922
Capital outlay	7,295	-	7,295	15,565
Other objects	2,205	1	2,204	-
Non-capitalized equipment	179,188	27,449	151,739	103,347
Total	30,312,870	29,439,711	873,159	27,984,641
Special education programs pre-K				
Salaries	1,558,552	1,675,176	(116,624)	1,647,440
Employee benefits	310,039	457,672	(147,633)	431,753
Purchased services	-	367,432	(367,432)	240,621
Total	1,868,591	2,500,280	(631,689)	2,319,814
Remedial and Supplemental programs K-12				
Salaries	4,544,081	4,138,027	406,054	3,689,344
Employee benefits	1,252,613	1,119,160	133,453	1,097,193
Purchased services	8,227	113,383	(105,156)	32,671
Supplies and materials	171,548	494,992	(323,444)	325,853
Non-capitalized equipment	14,644	-	14,644	2,372
Total	5,991,113	5,865,562	125,551	5,147,433
Remedial and Support programs pre-K				
Salaries	1,655,716	724,475	931,241	654,375
Employee benefits	482,880	183,301	299,579	180,767
Purchased services	5,837	50,685	(44,848)	94,606
Supplies and materials	48,762	182,811	(134,049)	44,659
Non-capitalized equipment	31,561	7,477	24,084	3,816
Total	2,224,756	1,148,749	1,076,007	978,223

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
CTE programs				
Salaries	$ 179,275	$ 160,135	$ 19,140	$ 176,655
Employee benefits	49,369	37,501	11,868	47,569
Purchased services	96,837	102,752	(5,915)	97,419
Supplies and materials	97,429	133,730	(36,301)	121,133
Capital outlay	42,884	161,353	(118,469)	19,070
Other objects	487	30,860	(30,373)	16,694
Non-capitalized equipment	183,826	132,460	51,366	112,117
Total	650,107	758,791	(108,684)	590,657
Interscholastic programs				
Salaries	3,225,120	3,979,918	(754,798)	3,677,653
Employee benefits	173,728	217,761	(44,033)	207,366
Purchased services	709,196	1,107,725	(398,529)	1,072,133
Supplies and materials	93,500	692,523	(599,023)	739,679
Capital outlay	-	113,854	(113,854)	58,478
Other objects	2,100	221,613	(219,513)	203,885
Non-capitalized equipment	21,029	82,222	(61,193)	99,670
Total	4,224,673	6,415,616	(2,190,943)	6,058,864
Summer school programs				
Salaries	756,116	867,362	(111,246)	686,849
Employee benefits	38,442	64,650	(26,208)	83,857
Purchased services	-	141	(141)	-
Supplies and materials	-	13,523	(13,523)	9,530
Total	794,558	945,676	(151,118)	780,236
Gifted programs				
Salaries	1,041	-	1,041	-
Employee benefits	16	-	16	-
Total	1,057	-	1,057	-

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Drivers education programs				
Salaries	$ 226,650	$ 289,082	$ (62,432)	$ 349,628
Employee benefits	50,039	65,358	(15,319)	59,608
Purchased services	81,205	83,223	(2,018)	59,124
Supplies and materials	21,528	6,456	15,072	8,762
Total	379,422	444,119	(64,697)	477,122
Bilingual programs				
Salaries	9,557,825	11,261,219	(1,703,394)	9,191,648
Employee benefits	2,376,115	2,467,235	(91,120)	2,375,980
Purchased services	35,799	174,606	(138,807)	110,762
Supplies and materials	5,798	29,258	(23,460)	16,012
Other objects	1,050	65	985	2,693
Total	11,976,587	13,932,383	(1,955,796)	11,697,095
Truant's alternative and optional programs				
Salaries	1,388,797	556,603	832,194	1,541,792
Employee benefits	329,147	428,892	(99,745)	419,853
Purchased services	271,914	2,573	269,341	369,013
Supplies and materials	10,700	15,882	(5,182)	4,270
Capital outlay	-	995	(995)	-
Other objects	217,639	-	217,639	67,900
Total	2,218,197	1,004,945	1,213,252	2,402,828
Special Education K-12 Programs				
Private Tuition	10,493,915	12,595,715	(2,101,800)	10,407,688
Student Activity Fund Expenditures	-	1,728,219	(1,728,219)	1,754,203
Total instruction	192,127,326	193,195,045	(1,067,719)	182,393,857

(Continued)

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Support services				
Pupils				
Attendance and social work services				
Salaries	$ 6,916,082	$ 6,979,789	$ (63,707)	$ 6,741,506
Employee benefits	1,678,605	1,613,125	65,480	1,717,180
Purchased services	1,179,589	842,353	337,236	885,766
Supplies and materials	49,180	43,676	5,504	105,259
Other objects	45,150	47,516	(2,366)	6,180
Non-capitalized equipment	1,656	779	877	-
Total	9,870,262	9,527,238	343,024	9,455,891
Guidance services				
Salaries	3,319,097	3,777,658	(458,561)	3,465,834
Employee benefits	779,968	786,864	(6,896)	779,027
Purchased services	32,846	51,558	(18,712)	13,558
Supplies and materials	-	4,927	(4,927)	4,319
Total	4,131,911	4,621,007	(489,096)	4,262,738
Health services				
Salaries	2,480,970	2,782,441	(301,471)	2,579,318
Employee benefits	420,964	504,329	(83,365)	473,467
Purchased services	25,618	61,796	(36,178)	167,435
Supplies and materials	19,259	49,184	(29,925)	31,107
Capital outlay	-	36,584	(36,584)	-
Other objects	276	250	26	500
Non-capitalized equipment	-	190,633	(190,633)	12,158
Total	2,947,087	3,625,217	(678,130)	3,263,985

(Continued)

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Psychological services				
Salaries	$ 2,103,212	$ 2,043,501	$ 59,711	$ 1,975,095
Employee benefits	536,673	476,235	60,438	473,612
Purchased services	-	499,019	(499,019)	404,723
Supplies and materials	68,355	17,501	50,854	7,494
Total	2,708,240	3,036,256	(328,016)	2,860,924
Speech pathology and audiology services				
Salaries	4,702,689	4,610,219	92,470	4,447,686
Employee benefits	1,182,193	1,164,203	17,990	1,163,319
Purchased services	2,011	112,155	(110,144)	213,956
Supplies and materials	27,539	29,272	(1,733)	4,655
Total	5,914,432	5,915,849	(1,417)	5,829,616
Other support services - pupils				
Salaries	3,943,715	4,290,732	(347,017)	3,667,055
Employee benefits	1,035,851	1,129,511	(93,660)	1,054,045
Purchased services	67,033	150	66,883	68
Supplies and materials	535	27	508	2,414
Total	5,047,134	5,420,420	(373,286)	4,723,582
Total pupils	30,619,066	32,145,987	(1,526,921)	30,396,736

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Community Unit School District 300

General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Instructional staff				
Improvement of instruction services				
Salaries	$ 5,629,766	$ 2,577,642	$ 3,052,124	$ 4,800,917
Employee benefits	1,309,823	590,656	719,167	1,212,057
Purchased services	923,327	1,606,572	(683,245)	1,175,600
Supplies and materials	70,940	873,524	(802,584)	53,290
Other objects	146,796	47,808	98,988	47,728
Non-capitalized equipment	-	4,830	(4,830)	551
Total	8,080,652	5,701,032	2,379,620	7,290,143
Educational media services				
Salaries	2,220,506	1,606,786	613,720	2,131,775
Employee benefits	670,140	408,463	261,677	658,298
Purchased services	24,244	16,203	8,041	178,067
Supplies and materials	296,358	167,238	129,120	80,814
Capital outlay	-	-	-	17,116
Other objects	310	-	310	-
Non-capitalized equipment	-	3,285	(3,285)	1,723
Total	3,211,558	2,201,975	1,009,583	3,067,793
Assessment and testing				
Salaries	1,443,744	1,315,242	128,502	1,307,944
Employee benefits	313,975	311,124	2,851	298,014
Purchased services	588,686	1,725,965	(1,137,279)	494,978
Supplies and materials	260,641	3,175	257,466	242,709
Capital outlay	-	-	-	17,185
Other objects	1,050	228	822	5,424
Non-capitalized equipment	8,010	1,206	6,804	-
Total	2,616,106	3,356,940	(740,834)	2,366,254
Total instructional staff	13,908,316	11,259,947	2,648,369	12,724,190

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Community Unit School District 300

General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
General administration				
Board of education services				
Salaries	$ 76,117	$ 79,974	$ (3,857)	$ 78,574
Employee benefits	26,409	127,409	(101,000)	124,970
Purchased services	417,645	295,779	121,866	320,553
Supplies and materials	1,588	6,959	(5,371)	1,934
Capital outlay	-	125,653	(125,653)	-
Other objects	42,000	12,078	29,922	52,503
Non-capitalized equipment	7,863	3,850	4,013	-
Total	571,622	651,702	(80,080)	578,534
Executive administration services				
Salaries	880,959	892,942	(11,983)	854,645
Employee benefits	199,561	218,730	(19,169)	197,513
Purchased services	207,002	221,369	(14,367)	228,417
Supplies and materials	17,314	24,235	(6,921)	13,258
Other objects	28,031	20,916	7,115	21,862
Non-capitalized equipment	1,573	-	1,573	-
Total	1,334,440	1,378,192	(43,752)	1,315,695
Special area administrative services				
Purchased services	33,978	-	33,978	-
Supplies and materials	4,280	-	4,280	-
Other objects	11,541	-	11,541	-
Total	49,799	-	49,799	-
Tort immunity services				
Purchased services	2,414,000	2,416,252	(2,252)	2,334,956
Total	2,414,000	2,416,252	(2,252)	2,334,956
Total general administration	4,369,861	4,446,146	(76,285)	4,229,185

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
School administration				
Office of the principal services				
Salaries	$ 16,200,936	$ 16,045,224	$ 155,712	$ 15,708,733
Employee benefits	4,386,441	4,636,304	(249,863)	4,448,439
Purchased services	33,557	69,884	(36,327)	53,030
Supplies and materials	-	82,480	(82,480)	87,394
Capital outlay	-	-	-	372
Other objects	-	17,402	(17,402)	7,519
Non-capitalized equipment	-	11,125	(11,125)	2,769
Total	20,620,934	20,862,419	(241,485)	20,308,256
Total school administration	20,620,934	20,862,419	(241,485)	20,308,256
Business				
Direction of business support services				
Salaries	339,789	262,849	76,940	468,456
Employee benefits	82,619	82,842	(223)	80,319
Purchased services	179,866	102,482	77,384	76,867
Supplies and materials	4,280	1,048	3,232	159
Other objects	6,300	2,127	4,173	2,548
Total	612,854	451,348	161,506	628,349

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Fiscal services				
Salaries	$ 996,151	$ 937,754	$ 58,397	$ 816,485
Employee benefits	149,577	192,800	(43,223)	149,276
Purchased services	272,228	200,467	71,761	250,024
Supplies and materials	45,151	20,535	24,616	11,492
Capital outlay	2,500	448,058	(445,558)	407,628
Other objects	5,250	8,212	(2,962)	4,231
Non-capitalized equipment	-	-	-	2,071
Total	1,470,857	1,807,826	(336,969)	1,641,207
Operation and maintenance of plant services				
Purchased services	-	37,957	(37,957)	3,023
Supplies and materials	-	5,089	(5,089)	310
Capital outlay	-	476,536	(476,536)	-
Non-capitalized equipment	-	14,772	(14,772)	-
Total	-	534,354	(534,354)	3,333
Pupil transportation services				
Purchased services	84,676	175,611	(90,935)	251,847
Total	84,676	175,611	(90,935)	251,847
Food services				
Salaries	171,807	174,776	(2,969)	202,995
Employee benefits	1,918	20,945	(19,027)	19,645
Purchased services	10,215,738	8,122,214	2,093,524	8,245,309
Supplies and materials	74,023	21,689	52,334	33,196
Capital outlay	40,000	34,626	5,374	9,678
Other objects	-	149	(149)	440
Non-capitalized equipment	94,356	59,475	34,881	43,621
Total	10,597,842	8,433,874	2,163,968	8,554,884

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Internal services				
Salaries	$ 367,345	$ 344,289	$ 23,056	$ 367,224
Employee benefits	12,847	32,363	(19,516)	20,420
Purchased services	57,159	57,596	(437)	106,682
Supplies and materials	15,471	16,747	(1,276)	31,651
Capital outlay	-	-	-	8,867
Other objects	3,885	1,962	1,923	1,350
Non-capitalized equipment	4,561	1,772	2,789	5,585
Total	461,268	454,729	6,539	541,779
Total business	13,227,497	11,857,742	1,369,755	11,621,399
Central				
Information services				
Salaries	526,064	551,681	(25,617)	519,169
Employee benefits	94,861	95,134	(273)	93,208
Purchased services	219,099	79,287	139,812	299,968
Supplies and materials	10,184	10,326	(142)	5,001
Other objects	1,680	1,682	(2)	1,439
Non-capitalized equipment	11,008	16,730	(5,722)	-
Total	862,896	754,840	108,056	918,785
Staff services				
Salaries	1,345,122	2,265,825	(920,703)	1,382,964
Employee benefits	325,457	550,124	(224,667)	304,574
Purchased services	276,416	1,545,955	(1,269,539)	736,584
Supplies and materials	6,848	904	5,944	2,309
Other objects	11,025	16,476	(5,451)	725
Non-capitalized equipment	4,718	2,520	2,198	-
Total	1,969,586	4,381,804	(2,412,218)	2,427,156

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Data processing services				
Salaries	$ 2,692,671	$ 2,931,129	$ (238,458)	$ 2,687,508
Employee benefits	409,472	450,872	(41,400)	421,771
Purchased services	4,401,078	4,729,163	(328,085)	5,014,289
Supplies and materials	251,588	583,669	(332,081)	305,332
Capital outlay	-	145,277	(145,277)	28,769
Other objects	4,631	2,705	1,926	-
Non-capitalized equipment	2,789,401	11,777,477	(8,988,076)	3,073,322
Total	10,548,841	20,620,292	(10,071,451)	11,530,991
Total central	13,381,323	25,756,936	(12,375,613)	14,954,772
Other supporting services				
Salaries	26,031	111,396	(85,365)	28,566
Employee benefits	46,398	4,268	42,130	3,124
Purchased services	3,521	363	3,158	792
Supplies and materials	7,755	23,014	(15,259)	22,742
Total	83,705	139,041	(55,336)	55,224
Total support services	96,210,702	106,468,218	(10,257,516)	94,289,762
Community services				
Salaries	2,157,197	1,107,213	1,049,984	979,057
Employee benefits	435,238	275,211	160,027	315,530
Purchased services	48,095	25,696	22,399	28,321
Supplies and materials	24,697	45,629	(20,932)	25,435
Capital outlay	69,765	-	69,765	-
Non-capitalized equipment	1,775	-	1,775	13,060
Total	2,736,767	1,453,749	1,283,018	1,361,403
Payments to other districts and government units				
Payments for regular programs				
Purchased services	-	7,582	(7,582)	65,748
Total	-	7,582	(7,582)	65,748

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Payments for special education programs				
Purchased services	$ 4,185,564	$ 5,159,622	$ (974,058)	$ 4,426,311
Total	4,185,564	5,159,622	(974,058)	4,426,311
Payments for CTE education programs				
Other objects	130,583	37,591	92,992	6,000
Total	130,583	37,591	92,992	6,000
Payments for community college programs				
Purchased services	25,875	-	25,875	-
Other objects	-	63,880	(63,880)	183,129
Total	25,875	63,880	(38,005)	183,129
Other payments to in-state governmental units				
Purchased services	2,487	-	2,487	24,028
Total	2,487	-	2,487	24,028
Payments for special education programs - tuition				
Other objects	110,588	-	110,588	8,021
Payments for community college programs - tuition				
Other objects	435,278	280,501	154,777	136,849
Total payments to other districts and other government units	4,890,375	5,549,776	(659,401)	4,850,086
Total expenditures	295,965,170	306,666,788	(10,701,618)	282,895,108
Excess (deficiency) of revenues over expenditures	2,644,251	(2,600,242)	(5,244,493)	11,186,483

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Community Unit School District 300
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Other financing sources (uses)				
Lease liability issuance	$ -	$ 7,516,064	$ 7,516,064	$ 969,363
Transfer to Debt Service Fund for principal on leases	-	(1,953,336)	(1,953,336)	(1,225,721)
Transfer to Debt Service Fund for interest on leases	-	-	-	(165,080)
Transfer to Debt Service Fund to pay principal and interest on subscription liability	-	(62,248)	(62,248)	(466,060)
Total other financing sources (uses)	-	5,500,480	5,500,480	(887,498)
Net change to fund balance	$ 2,644,251	2,900,238	$ 255,987	10,298,985
Fund balance, beginning of year		111,820,161		101,521,176
Fund balance, end of year		$ 114,720,399		$ 111,820,161

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
General levy	$ 37,886,742	$ 40,666,709	$ 2,779,967	$ 36,573,046
Interest income	389,000	884,574	495,574	505,804
Other district/school activity revenue	156,999	160,303	3,304	123,313
Rentals	51,000	39,693	(11,307)	50,713
Impact fees from municipal or county governments	838,000	766,767	(71,233)	837,194
Refund of prior years' expenditures	-	-	-	213
Other	162,000	2,735	(159,265)	234,260
Total local sources	39,483,741	42,520,781	3,037,040	38,324,543
Total revenues	39,483,741	42,520,781	3,037,040	38,324,543
Expenditures				
Facilities acquisition and construction services				
Purchased services	-	-	-	575
Capital outlay	-	498,653	(498,653)	191,859
Total	-	498,653	(498,653)	192,434
Operation and maintenance of plant services				
Salaries	8,933,120	9,622,159	(689,039)	9,040,240
Employee benefits	1,668,996	1,632,591	36,405	1,626,027
Purchased services	5,976,875	6,948,061	(971,186)	5,578,322
Supplies and materials	5,991,558	6,966,690	(975,132)	6,006,294
Capital outlay	1,467,850	2,017,278	(549,428)	870,757
Other objects	9,000	1,327	7,673	500
Non-capitalized equipment	959,813	375,599	584,214	302,527
Total	25,007,212	27,563,705	(2,556,493)	23,424,667

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Pupil transportation services				
Purchased services	$ -	$ 1,430	$ (1,430)	$ 469
Total	-	1,430	(1,430)	469
Total business	25,007,212	28,063,788	(3,056,576)	23,617,570
Total support services	25,007,212	28,063,788	(3,056,576)	23,617,570
Total expenditures	25,007,212	28,063,788	(3,056,576)	23,617,570
Excess of revenues over expenditures	14,476,529	14,456,993	(19,536)	14,706,973
Other financing sources (uses)				
Lease liability issuance	-	712,518	712,518	485,100
Transfer to debt service fund for principal on debt certificates and QZAB bonds	(1,659,360)	(1,665,000)	(5,640)	(1,655,000)
Transfer to debt service fund for interest on debt certificates and QZAB bonds	(834,420)	(806,356)	28,064	(834,420)
Transfer to Capital Projects Fund	(12,000,000)	(12,000,000)	-	(12,000,000)
Transfer to Debt Service Fund to pay principal on leases	-	(309,260)	(309,260)	(266,287)
Transfer to Debt Service Fund to pay interest on leases	-	(74,043)	(74,043)	(46,258)
Total other financing sources (uses)	(14,493,780)	(14,142,141)	351,639	(14,316,865)
Net change in fund balance	$ (17,251)	314,852	$ 332,103	390,108
Fund balance, beginning of year		4,276,980		3,886,872
Fund balance, end of year		$ 4,591,832		$ 4,276,980

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
General levy	$13,229,943	$13,764,513	$ 534,570	$11,663,144
Interest income	312,000	760,009	448,009	407,127
Other local fees	403,000	304,138	(98,862)	402,585
Other	-	764	764	472
Total local sources	13,944,943	14,829,424	884,481	12,473,328
State sources				
Transportation - Regular and Vocational	4,310,718	3,931,685	(379,033)	4,325,366
Transportation - Special Education	7,406,815	6,226,489	(1,180,326)	5,223,465
Total state sources	11,717,533	10,158,174	(1,559,359)	9,548,831
Total revenues	25,662,476	24,987,598	(674,878)	22,022,159
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	648,579	641,026	7,553	637,951
Employee benefits	48,517	40,090	8,427	44,727
Purchased services	20,019,546	21,957,308	(1,937,762)	19,831,935
Supplies and materials	1,409,168	1,184,200	224,968	1,359,825
Capital outlay	2,982,208	-	2,982,208	45,232
Other objects	-	670	(670)	440
Non-capitalized equipment	3,711	1,460	2,251	4,488
Total	25,111,729	23,824,754	1,286,975	21,924,598
Total support services	25,111,729	23,824,754	1,286,975	21,924,598

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Debt service				
Interest on leases	$ -	$ 488	$ (488)	$ 961
Principal payments on leases	-	15,280	(15,280)	14,807
Total	-	15,280	(15,280)	14,807
Total debt service	-	15,768	(15,768)	15,768
Total expenditures	25,111,729	23,840,522	1,271,207	21,940,366
Excess of revenues over expenditures	$ 550,747	1,147,076	$ 596,329	81,793
Fund balance, beginning of year		8,858,904		8,777,111
Fund balance, end of year		$10,005,980		$ 8,858,904

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
General levy	$ 599,713	$ 711,550	$ 111,837	$ 511,518
Social security/Medicare only levy	4,720,921	5,202,915	481,994	4,129,165
Corporate personal property replacement taxes	500,000	500,000	-	500,000
Interest income	161,500	271,565	110,065	209,097
Total local sources	5,982,134	6,686,030	703,896	5,349,780
Total revenues	5,982,134	6,686,030	703,896	5,349,780
Expenditures				
Instruction				
Regular programs	1,021,395	851,967	169,428	894,825
Pre-K programs	36,535	970	35,565	2,426
Special education programs	1,229,655	1,114,694	114,961	958,273
Special education programs pre-K	134,317	76,898	57,419	81,575
Remedial and supplemental programs K-12	64,752	40,506	24,246	44,160
Remedial and supplemental programs pre-K	19,892	1,411	18,481	1,396
Vocational educational programs	2,744	1,898	846	2,413
Interscholastic programs	9,553	78,738	(69,185)	72,544
Summer school programs	-	4,877	(4,877)	868
Drivers education programs	3,534	3,471	63	4,757
Bilingual programs	272,430	205,480	66,950	195,300
Truant's alternative and optional programs	55,498	46,843	8,655	34,752
Total instruction	2,850,305	2,427,753	422,552	2,293,289

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Support services				
Pupils				
Attendance and social work services	$ 109,123	$ 107,018	$ 2,105	$ 117,284
Guidance services	51,673	45,678	5,995	46,688
Health services	189,820	193,409	(3,589)	185,126
Psychological services	32,472	24,356	8,116	26,574
Speech pathology and audiology services	74,407	54,982	19,425	59,627
Other support services -pupils	249,635	210,257	39,378	182,938
Total pupils	707,130	635,700	71,430	618,237
Instructional staff				
Improvement of instruction services	105,596	53,504	52,092	86,875
Educational media services	138,057	146,410	(8,353)	126,629
Assessment and testing	99,026	86,370	12,656	76,237
Total instructional staff	342,679	286,284	56,395	289,741
General administration				
Board of education services	1,129	1,050	79	1,087
Executive administration services	31,898	36,402	(4,504)	28,507
Total general administration	33,027	37,452	(4,425)	29,594
School administration				
Office of the principal services	807,824	738,685	69,139	725,850
Total school administration	807,824	738,685	69,139	725,850

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Business				
Direction of business support services	$ 21,575	$ 9,967	$ 11,608	$ 13,841
Fiscal services	137,833	103,415	34,418	109,589
Operation and maintenance of plant services	1,592,665	1,233,161	359,504	1,198,306
Pupil transportation services	33,990	33,670	320	34,413
Food services	-	9,328	(9,328)	9,340
Internal services	56,894	51,133	5,761	54,746
Total business	1,842,957	1,440,674	402,283	1,420,235
Information services	85,893	84,663	1,230	80,630
Staff services	171,690	153,440	18,250	137,100
Data processing services	418,959	382,950	36,009	353,389
Total central	676,542	621,053	55,489	571,119
Other support services	-	1,222	(1,222)	417
Total support services	4,410,159	3,761,070	649,089	3,655,193
Community services	138,536	8,486	130,050	4,139
Total expenditures	7,399,000	6,197,309	1,201,691	5,952,621
Excess (deficiency) of revenues over expenditures	$ (1,416,866)	488,721	$ 1,905,587	(602,841)
Fund balance, beginning of year		4,680,450		5,283,291
Fund balance, end of year		$ 5,169,171		$ 4,680,450

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1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the state for the employer's share of the Teachers' Retirement System (TRS) and Teachers' Health Insurance Security Fund (THIS). Annual budgets are adopted at the fund level for the governmental funds. The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.

c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December of each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.

d) Formal budgetary integration is employed as a management control device during the year for the governmental funds.

e) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.

f) The budget amounts shown in the financial statements were originally adopted by the Board of Education on September 24, 2024.

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, 2025:

Funds	Variance
General	$ 10,701,618
Operations and Maintenance	3,056,576
Debt Service	3,843,636
Capital Projects	4,455,807

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3. BUDGET RECONCILIATION

The statement of revenues, expenditures, and changes in fund balance - governmental funds (GAAP basis) includes "on-behalf" payments received and made for the amounts contributed by the state of Illinois for the employer's share of the Teachers' Retirement System pension and the Teachers' Health Insurance Security other postemployment benefits. The District does not budget for these amounts. The differences between the budget and GAAP basis are as follows:

	Revenues	Expenditures
General fund - budgetary basis	$ 304,066,546	$ 306,666,788
To adjust for on-behalf payments received	76,428,053	-
To adjust for on-behalf payments made	-	76,428,053
	$ 380,494,599	$ 383,094,841

4. CHANGES OF ASSUMPTIONS - TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

For the 2024 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated August 16, 2024.

For the 2023, 2022 and 2020 - 2016 measurement years, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent*. Salary increases were assumed to vary by service credit. The assumptions used for the 2020 - 2018 and 2017 - 2016 measurement years were based on an experience study dated September 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.

*For the 2021 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

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5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 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 2024 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 19-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.75% to 13.75%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 IMRF CONTRIBUTION RATE* (Continued)

Other Information:

Notes	There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation.

Change in Assumptions:

For the 2024, 2023 and 2022 measurement year, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.25 percent and a real return of 5.00 percent.

For the 2021, 2020, 2019 and 2018 measurement years, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.50 percent and a real return of 4.75 percent.

For the 2017, 2016, 2015 and 2014 measurement years, the assumed investment rate of return was 7.50 percent, including an inflation rate of 2.50 percent and a real return of 5.00 percent.

6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 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, 2023
Measurement Date	June 30, 2024
Fiscal Year End	June 30, 2025

Methods and Assumptions Used to Determine the 2024 Contribution Rate:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, 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	Fair value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Single equivalent discount rate	3.97%
Price Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.

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6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 THIS CONTRIBUTION RATE (Continued)

Methods and Assumptions Used to Determine the 2024 Contribution Rate (Continued):

Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2025 are based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For Medicare Advantage prescription drug (MAPD) costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
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 table below shows the Discount Rate for each fiscal years' valuation, 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".

Fiscal Year	Rate
2025	3.97%
2024	3.86%
2023	3.69%
2022	1.92%
2021	2.45%
2020	3.13%
2019	3.62%
2018	3.56%

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SUPPLEMENTARY FINANCIAL INFORMATION

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Community Unit School District 300

General Fund
COMBINING BALANCE SHEET
June 30, 2024

	Educational Account	Tort Immunity and Judgment	Working Cash Account	Total
ASSETS				
Cash and investments	$ 97,504,289	$ 1,652,735	$ 44,920,180	$ 144,077,204
Receivables (net of allowance for uncollectibles):				
Interest	233,173	3,952	107,422	344,547
Property taxes	82,266,664	1,397,812	405,905	84,070,381
Intergovernmental	5,510,917	-	-	5,510,917
Prepaid items	501,611	-	-	501,611
Total assets	$ 186,016,654	$ 3,054,499	$ 45,433,507	$ 234,504,660
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 13,763,607	$ 21,634	$ -	$ 13,785,241
Salaries and wages payable	14,217,857	-	-	14,217,857
Payroll deductions payable	1,699,058	-	-	1,699,058
Claims payable	5,564,907	-	-	5,564,907
Unearned revenue	223,301	-	-	223,301
Total liabilities	35,468,730	21,634	-	35,490,364
DEFERRED INFLOWS				
Unavailable interest revenue	151,266	2,564	69,688	223,518
Property taxes levied for a future period	82,266,664	1,397,810	405,905	84,070,379
Total deferred inflows	82,417,930	1,400,374	475,593	84,293,897
FUND BALANCES				
Nonspendable	501,611	-	-	501,611
Restricted	-	1,632,491	-	1,632,491
Assigned	1,525,171	-	-	1,525,171
Unassigned	66,103,212	-	44,957,914	111,061,126
Total fund balance	68,129,994	1,632,491	44,957,914	114,720,399
Total liabilities, deferred inflows, and fund balance	$ 186,016,654	$ 3,054,499	$ 45,433,507	$ 234,504,660

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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, 2025

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	$ 169,942,548	$ 2,840,249	$ 593,974	$ 173,376,771
State aid	168,262,347	-	-	168,262,347
Federal aid	24,274,031	-	-	24,274,031
Interest income	2,934,311	14,816	2,127,444	5,076,571
Other	9,504,879	-	-	9,504,879
Total revenues	374,918,116	2,855,065	2,721,418	380,494,599
Expenditures				
Current:				
Instruction:				
Regular programs	116,812,678	-	-	116,812,678
Special programs	50,398,667	-	-	50,398,667
Other instructional programs	25,389,878	-	-	25,389,878
State retirement contributions	76,428,053	-	-	76,428,053
Support services:				
Pupils	32,109,403	-	-	32,109,403
Instructional staff	11,259,947	-	-	11,259,947
General administration	1,904,241	1,190,402	-	3,094,643
School administration	20,862,419	-	-	20,862,419
Business	10,665,093	-	-	10,665,093
Transportation	175,611	-	-	175,611
Operations and maintenance	57,818	1,225,850	-	1,283,668
Central	25,611,659	-	-	25,611,659
Other supporting services	139,041	-	-	139,041
Community services	1,453,746	-	-	1,453,746
Nonprogrammed charges	5,549,776	-	-	5,549,776
Capital outlay	1,860,559	-	-	1,860,559
Total expenditures	380,678,589	2,416,252	-	383,094,841
Excess of revenues over expenditures	(5,760,473)	438,813	2,721,418	(2,600,242)
Other financing sources (uses)				
Transfers out	(2,015,584)	-	-	(2,015,584)
Lease liability issuance	7,516,064	-	-	7,516,064
Total other financing sources (uses)	5,500,480	-	-	5,500,480
Net change in fund balance	(259,993)	438,813	2,721,418	2,900,238
Fund balance, beginning of year	68,389,987	1,193,678	42,236,496	111,820,161
Fund balance, end of year	$ 68,129,994	$ 1,632,491	$ 44,957,914	$ 114,720,399

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
General levy	$25,497,345	$26,168,804	$ 671,459	$25,274,805
Interest income	486,000	521,525	35,525	633,013
Total local sources	25,983,345	26,690,329	706,984	25,907,818
Total revenues	25,983,345	26,690,329	706,984	25,907,818
Debt services - interest				
Bonds and other - interest	18,435,000	7,725,193	10,709,807	8,502,809
Total debt service - interest	18,435,000	7,725,193	10,709,807	8,502,809
Principal payments on long-term debt	-	22,399,679	(22,399,679)	21,053,068
Other debt service				
Purchased services	20,000	4,905	15,095	8,028
Other objects	7,831,141	-	7,831,141	-
Total	7,851,141	4,905	7,846,236	8,028
Total debt service	26,286,141	30,129,777	(3,843,636)	29,563,905
Total expenditures	26,286,141	30,129,777	(3,843,636)	29,563,905
Deficiency of revenues over expenditures	(302,796)	(3,439,448)	(3,136,652)	(3,656,087)

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Other financing sources				
Transfer to pay principal on debt certificates and QZAB bonds	$ 1,659,360	$ 1,665,000	$ 5,640	$ 1,655,000
Transfer to pay interest on debt certificates and QZAB bonds	834,420	806,356	(28,064)	211,338
Transfer to pay principal on leases	-	2,262,596	2,262,596	1,492,008
Transfer to pay interest on leases	-	74,043	74,043	834,420
Transfer to pay principal on subscription liability	-	62,248	62,248	466,060
Total other financing sources	2,493,780	4,870,243	2,376,463	4,658,826
Net change in fund balance	$ 2,190,984	1,430,795	$ (760,189)	1,002,739
Fund balance, beginning of year		12,929,002		11,926,263
Fund balance, end of year		$14,359,797		$12,929,002

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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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues				
Local sources				
Corporate personal property replacement taxes	$ 2,014,588	$ 1,791,629	$ (222,959)	$ 2,916,642
Interest income	1,232,000	3,104,781	1,872,781	2,413,515
Impact fees from municipal or county governments	400,000	265,092	(134,908)	42,559
Payments of surplus moneys from TIF districts	-	247,125	247,125	78,208
Other	-	25,462	25,462	995,097
Total local sources	3,646,588	5,434,089	1,787,501	6,446,021
State sources				
Evidence Based Funding Formula	3,451,927	-	(3,451,927)	-
School Infrastructure - Maintenance Projects	-	50,000	50,000	150,000
Other restricted revenue from state sources	-	300,000	300,000	-
Total state sources	3,451,927	350,000	(3,101,927)	150,000
Federal sources				
Other Restricted Grants Received from Federal Government	-	-	-	4,626,560
Total federal sources	-	-	-	4,626,560
Total revenues	7,098,515	5,784,089	(1,314,426)	11,222,581
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	500,000	31,253	468,747	177,098
Capital outlay	18,572,871	23,497,425	(4,924,554)	19,458,314
Total support services	19,072,871	23,528,678	(4,455,807)	19,635,412
Total expenditures	19,072,871	23,528,678	(4,455,807)	19,635,412
Deficiency of revenues over expenditures	(11,974,356)	(17,744,589)	(5,770,233)	(8,412,831)

(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, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			
	Original and Final Budget	Actual	Variance From Final Budget	2024 Actual
Other financing sources				
Permanent transfer from Operations and Maintenance Fund	$ 12,000,000	$12,000,000	$ -	$12,000,000
Total other financing sources	12,000,000	12,000,000	-	12,000,000
Net change in fund balance	$ 25,644	(5,744,589)	$ (5,770,233)	3,587,169
Fund balance, beginning of year		53,088,125		49,500,956
Fund balance, end of year		$47,343,536		$53,088,125

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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, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2014

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ -	$ 177,500	$ 177,500
2027	5,000,000	177,500	5,177,500
Total	$ 5,000,000	$ 355,000	$ 5,355,000

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	3.55%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING
ISSUE DATED OCTOBER 29, 2015
June 30, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2015

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ 18,825,000	$ 2,151,750	$ 20,976,750
2027	14,750,000	1,210,500	15,960,500
2028	11,360,000	568,000	11,928,000
Total	$ 44,935,000	$ 3,930,250	$ 48,865,250

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, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2017

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	$ 9,230,000	$ 49,830,000

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, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018A

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	$ 5,536,000	$ 24,171,000

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 4.00% - 5.00%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING
ISSUE DATED APRIL 19, 2018
June 30, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ -	$ 275,050	$ 275,050
2027	-	275,050	275,050
2028	3,725,000	275,050	4,000,050
2029	4,010,000	143,560	4,153,560
Total	$ 7,735,000	$ 968,710	$ 8,703,710

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 4.50% to 5.25%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING
ISSUE DATED OCTOBER 5, 2022
June 30, 2025

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2022
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ 240,000	$ 1,048,425	$ 1,288,425
2027	245,000	1,044,224	1,289,224
2028	245,000	1,039,937	1,284,937
2029	250,000	1,035,650	1,285,650
2030	6,505,000	1,031,275	7,536,275
2031	8,175,000	917,438	9,092,438
2032	19,455,000	774,375	20,229,375
2033	24,795,000	433,913	25,228,913
Total	$ 59,910,000	$ 7,325,237	$ 67,235,237

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 1.75%

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Community Unit School District 300

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
ISSUE DATED JANUARY 30, 2014
June 30, 2025

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2014
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	$ 3,945,000	$ 318,550	$ 4,263,550

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 3.13%-3.68%

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Community Unit School District 300

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
ISSUE DATED JUNE 29, 2016
June 30, 2025

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2016
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ 305,000	$ 7,625	$ 312,625
Total	$ 305,000	$ 7,625	$ 312,625

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	1.25%-2.50%

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Community Unit School District 300

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
ISSUE DATED JANUARY 12, 2021
June 30, 2025

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	$ 3,800,250	$ 17,445,250

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 2.00%-4.00%

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Community Unit School District 300

SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
ISSUE DATED NOVEMBER 23, 2021
June 30, 2025

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021C

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	$ 5,495,000	$ 1,029,000	$ 6,524,000

Paying Agent: Amalgamated Bank of Chicago
Principal payment date: January 1
Interest payment dates: January 1 and July 1
Interest rate: 4.00%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING
ISSUE DATED DECEMBER 12, 2017
June 30, 2025

QUALIFIED ZONE ACADEMY BONDS, SERIES 2017A
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ 110,000	$ 1,675	$ 111,675
2027	110,000	1,125	111,125
2028	115,000	575	115,575
Total	$ 335,000	$ 3,375	$ 338,375

Paying Agent:	Crystal Lake Bank
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	0.50%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING
ISSUE DATED DECEMBER 12, 2017
June 30, 2025

QUALIFIED ZONE ACADEMY BONDS, SERIES 2017B
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2026	$ 110,000	$ 1,675	$ 111,675
2027	110,000	1,125	111,125
2028	115,000	575	115,575
Total	$ 335,000	$ 3,375	$ 338,375

Paying Agent:	Barrington Bank
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	0.50%

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STATISTICAL SECTION
(Unaudited)

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Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents **Page**

Financial Trends
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. 142 - 153

Revenue Capacity
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax. 154 - 157

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. 158 - 163

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. 164 - 167

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. 168 - 173

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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Community Unit School District 300

NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS

LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Governmental activities				
Net investment in capital assets	$ 193,766,144	$ 159,938,606	$ 130,342,437	$ 111,367,153
Restricted	83,026,252	85,180,456	80,273,464	70,394,274
Unrestricted	(26,151,419)	(11,651,031)	(52,017,773)	(85,255,168)
Total governmental activities net position (deficit)	$ 250,640,977	$ 233,468,031	$ 158,598,128	$ 96,506,259

Note: The District adopted GASB 75 in 2018 and net position classification prior to 2018 have not been restated. The District adopted GASB 84 in 2021 and net position classification prior to 2021 have not been restated. The District adopted GASB 101 in 2025 and the prior year net position is presented as originally reported.

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2021	2020	2019	2018	2017	2016
$ 76,438,967	$ 86,944,993	$ 83,193,803	$ 69,828,985	$ 58,424,710	$ 53,287,737
74,092,581	44,338,996	39,689,616	33,871,251	26,574,594	21,690,115
(107,548,107)	(122,099,878)	(144,415,276)	(153,312,835)	(24,211,018)	(38,581,557)
$ 42,983,441	$ 9,184,111	$ (21,531,857)	$ (49,612,599)	$ 60,788,286	$ 36,396,295

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Community Unit School District 300

CHANGES IN NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS

LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Expenses				
Instruction:				
Regular programs	$ 118,314,267	$ 106,070,940	$ 98,234,131	$ 98,822,062
Special programs	55,047,293	49,053,373	43,604,754	42,747,427
Other instructional programs	27,071,018	25,267,727	23,415,525	21,836,785
State retirement contributions	94,694,520	108,389,460	95,394,375	65,872,810
Support services:				
Pupils	33,068,162	27,170,739	26,699,555	24,512,983
Instructional staff	12,051,238	12,532,278	12,445,156	12,234,746
General administration	3,191,370	3,128,975	2,908,105	3,023,638
School administration	20,679,711	19,835,608	17,951,035	17,977,876
Business	11,724,836	11,520,199	11,087,564	10,807,657
Transportation	24,425,953	22,379,267	19,564,879	17,483,697
Operations and maintenance	29,487,819	26,107,983	23,764,301	22,471,149
Central	26,244,857	11,187,984	11,882,432	9,168,023
Other supporting services	140,263	55,641	82,978	56,069
Community services	1,803,036	923,819	1,567,230	1,055,255
Nonprogrammed charges	390,154	417,775	309,211	1,170,775
Interest and fees	6,360,394	6,543,055	8,716,092	10,782,653
Total expenses	$ 464,694,891	$ 430,584,823	$ 397,627,323	$ 360,023,605
Program Revenues				
Charges for services				
Instruction:				
Regular programs	$ 3,392,274	$ 2,991,590	$ 2,635,465	$ 2,154,381
Special programs	20,850	3,922	-	-
Other instructional programs	-	22	-	15
Support services:				
Business	2,133,132	2,415,956	1,903,482	140,945
Operations and maintenance	42,068	51,206	36,100	40,563
Operating grants and contributions	141,080,545	165,201,612	147,581,319	116,012,415
Capital grants and contributions	50,000	150,000	-	-
Total program revenues	$ 146,718,869	$ 170,814,308	$ 152,156,366	$ 118,348,319
Net (expense)/revenue	(317,976,022)	(259,770,515)	(245,470,957)	(241,675,286)
General revenues				
Taxes:				
Real estate taxes, levied for general purposes	$ 170,536,522	$ 161,658,230	$ 150,457,682	$ 149,633,136
Real estate taxes, levied for specific purposes	63,185,936	55,434,833	48,746,634	44,232,256
Real estate taxes, levied for debt service	26,168,804	25,274,805	25,897,676	28,020,020
Personal property replacement taxes	2,291,629	3,416,642	5,670,020	5,432,931
State aid-formula grants	80,180,474	73,778,861	67,457,627	62,957,474
Investment earnings	10,512,371	10,354,712	4,979,732	(71,832)
Miscellaneous	5,728,634	4,722,335	4,353,455	4,994,119
Total general revenues	$ 358,604,370	$ 334,640,418	$ 307,562,826	$ 295,198,104
Change in net position	$ 40,628,348	$ 74,869,903	$ 62,091,869	$ 53,522,818

Note: 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. The District adopted GASB 101 in 2025 and restated net postiion for 2024. Amounts prior to 2024 have not been restated.

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2021	2020	2019	2018	2017	2016
$ 92,378,204	$ 88,369,792	$ 85,832,453	$ 92,737,139	$ 80,516,973	$ 81,854,983
46,277,338	45,714,631	49,076,799	46,684,360	44,483,577	42,685,736
20,590,169	21,749,313	18,489,555	19,376,483	16,649,615	14,511,760
112,560,172	107,122,579	89,260,737	81,647,562	82,475,474	54,446,846
25,435,366	25,427,197	23,879,281	22,254,584	19,292,961	17,963,917
10,867,630	10,120,411	11,242,211	8,548,897	7,771,107	7,796,394
2,687,465	2,671,575	3,473,228	2,936,853	2,873,072	3,638,939
17,032,421	16,919,119	15,259,851	16,945,021	14,952,981	15,173,436
6,676,743	9,037,042	10,035,859	10,038,706	8,878,433	9,364,085
13,768,832	15,088,017	14,367,510	13,374,804	12,348,191	12,028,381
21,822,434	21,514,778	18,803,094	19,257,938	17,884,515	19,059,017
11,062,823	9,072,232	9,404,037	8,146,036	11,057,741	10,521,033
64,877	43,123	76	441	101	30,565
1,773,653	1,250,661	1,154,465	3,541	-	-
357,408	1,386,696	645,463	226,556	-	1,121
11,838,810	11,671,818	13,571,371	14,673,068	16,787,424	21,045,905
$ 395,194,345	$ 387,158,984	$ 364,495,990	$ 356,851,989	$ 335,972,165	$ 310,122,118
$ 2,857,208	$ 2,815,709	$ 5,171,706	$ 4,678,104	$ 4,287,383	$ 3,905,604
-	-	74,766	95,662	104,962	-
5	616	299,228	319,279	204,741	229,644
29,864	1,947,780	2,386,307	2,313,850	2,157,927	2,139,867
8,892	69,544	195,792	93,346	145,426	141,471
152,061,102	141,119,663	123,001,876	112,492,817	117,786,218	91,345,798
-	50,000	-	-	168,147	-
$ 154,957,071	$ 146,003,312	$ 131,129,675	$ 119,993,058	$ 124,854,804	$ 97,762,384
(240,237,274)	(241,155,672)	(233,366,315)	$ (236,858,931)	$ (211,117,361)	$ (212,359,734)
$ 142,217,058	$ 136,184,621	$ 132,748,507	$ 128,372,979	$ 123,746,272	$ 122,945,055
39,702,331	38,014,881	35,192,015	34,746,283	33,588,363	30,503,168
27,236,704	27,070,948	27,457,451	27,740,172	27,035,893	26,428,716
2,512,709	1,803,429	1,667,855	1,498,794	2,030,397	1,442,196
57,563,676	57,565,199	54,251,683	50,782,463	41,684,989	34,166,479
110,813	2,941,776	3,417,420	1,158,378	510,261	86,969
3,704,108	8,290,786	6,712,126	5,888,453	6,913,177	7,401,209
$ 273,047,399	$ 271,871,640	$ 261,447,057	$ 250,187,522	$ 235,509,352	$ 222,973,792
$ 32,810,125	$ 30,715,968	$ 28,080,742	$ 13,328,591	$ 24,391,991	$ 10,614,058

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Community Unit School District 300

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2025	2024	2023	2022
General Fund				
Nonspendable	$ 501,611	$ 1,309,172	$ 1,039,084	$ 759,413
Restricted	1,632,491	1,193,678	967,753	879,170
Assigned	1,525,171	1,222,676	980,117	963,081
Unassigned	111,061,126	108,094,635	98,534,222	96,497,639
Total general fund	$ 114,720,399	$ 111,820,161	$ 101,521,176	$ 99,099,303
All other governmental funds				
Assigned	$ -	$ -	$ -	$ -
Restricted	81,470,316	83,833,461	79,374,493	69,593,376
Total all other governmental funds	$ 81,470,316	$ 83,833,461	$ 79,374,493	$ 69,593,376

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2021	2020	2019	2018	2017	2016
$ 1,194,994	$ 659,202	$ 527,052	$ 348,988	$ 374,904	$ 258,354
735,244	773,409	668,635	712,572	389,497	-
936,428	-	-	-	-	-
95,371,966	104,449,772	92,848,469	83,651,398	75,214,113	66,883,743
$ 98,238,632	$ 105,882,383	$ 94,044,156	$ 84,712,958	$ 75,978,514	$ 67,142,097
$ -	$ -	$ 676,255	$ 1,954,389	$ 1,944,729	$ -
72,886,204	43,536,710	44,728,725	40,713,331	37,991,965	27,213,558
$ 72,886,204	$ 43,536,710	$ 45,404,980	$ 42,667,720	$ 39,936,694	$ 27,213,558

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Community Unit School District 300

GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Local Sources				
Property taxes	$ 259,891,262	$ 242,367,868	$ 225,101,992	$ 221,885,412
Replacement taxes	2,291,629	3,416,642	5,670,020	5,432,931
Tuition	194	13,057	35,105	10,665
Earnings on investments	10,619,025	10,197,918	5,496,248	(904,317)
Other local sources	11,316,764	10,171,974	8,893,397	7,319,358
Total local sources	284,118,874	266,167,459	245,196,762	233,744,049
State sources				
Evidence-based funding	80,180,474	73,778,861	67,457,627	62,957,474
Other state aid	98,590,047	94,015,277	93,225,976	88,785,563
Total state sources	178,770,521	167,794,138	160,683,603	151,743,037
Federal sources	24,274,031	36,135,423	32,856,407	31,636,334
Total	$ 487,163,426	$ 470,097,020	$ 438,736,772	$ 417,123,420

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2021	2020	2019	2018	2017	2016
$ 209,156,093	$ 201,270,450	$ 195,397,973	$ 190,859,434	$ 184,370,528	$ 179,876,939
2,512,709	1,803,429	1,667,855	1,498,794	2,030,397	1,442,196
21,397	886	104,755	188,559	240,100	236,913
219,007	3,204,803	3,043,585	1,158,378	510,261	86,969
6,578,680	13,123,549	14,735,170	13,200,135	13,573,516	13,580,882
218,487,886	219,403,117	214,949,338	206,905,300	200,724,802	195,223,899
57,563,676	57,565,199	54,251,683	50,782,463	41,684,989	34,166,479
77,983,765	73,020,094	66,627,990	94,469,337	101,236,088	73,116,295
135,547,441	130,585,293	120,879,673	145,251,800	142,921,077	107,282,774
22,690,492	18,089,003	20,190,984	18,191,627	16,550,130	18,229,503
$ 376,725,819	$ 368,077,413	$ 356,019,995	$ 370,348,727	$ 360,196,009	$ 320,736,176

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Community Unit School District 300

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Current:				
Instruction				
Regular programs	$ 117,664,645	$ 113,311,640	$ 106,482,629	$ 100,857,228
Special programs	51,630,765	46,928,019	42,018,837	38,913,226
Other instructional programs	25,734,996	24,292,361	22,754,759	20,372,901
State retirement contributions	76,428,053	73,188,548	73,895,439	70,282,292
Total instruction	271,458,459	257,720,568	245,151,664	230,425,647
Supporting Services				
Pupils	32,745,103	31,014,973	28,524,570	27,834,873
Instructional staff	11,546,231	12,979,630	12,504,551	12,639,375
General administration	3,132,095	3,125,486	2,886,316	2,975,418
School administration	21,601,104	21,033,734	19,372,857	17,985,949
Business	11,077,437	11,305,235	10,743,439	10,644,670
Transportation	24,034,035	22,165,626	19,337,719	17,431,057
Operations and maintenance	28,063,256	24,889,311	22,724,096	21,580,934
Central	26,025,464	15,497,122	11,714,087	10,259,190
Other supporting services	140,263	55,641	82,978	56,069
Total supporting services	158,364,988	142,066,758	127,890,613	121,407,535
Community services	1,462,232	1,365,542	1,530,277	1,345,086
Nonprogrammed charges	5,549,776	4,850,086	4,376,543	5,005,608
Total current	436,835,455	406,002,954	378,949,097	358,183,876
Other:				
Debt service:				
Principal	22,414,959	21,067,875	79,038,039	26,551,314
Interest and other	7,730,586	8,511,798	9,426,457	11,586,019
Payments to refunded bond escrow agent	-	-	-	34,407,430
Capital outlay	27,873,915	21,210,903	18,409,966	15,428,027
Total Other	58,019,460	50,790,576	106,874,462	87,972,790
Total	$ 494,854,915	$ 456,793,530	$ 485,823,559	$ 446,156,666
Debt service as a percentage of noncapital expenditures	6.47%	6.90%	19.03%	9.73%

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2021	2020	2019	2018	2017	2016
$ 88,565,483	$ 81,960,467	$ 82,530,607	$ 80,211,003	$ 68,955,060	$ 67,053,976
40,550,235	40,541,322	40,020,316	38,161,650	33,599,493	30,632,554
19,599,965	20,724,252	19,874,339	19,404,970	18,243,442	15,640,369
61,173,327	57,062,013	53,077,835	81,647,562	82,475,474	54,446,846
209,889,010	200,288,054	195,503,097	219,425,185	203,273,469	167,773,745
26,517,127	24,579,014	21,399,389	19,995,342	19,017,159	17,450,475
10,765,051	9,448,264	9,836,762	7,357,283	7,293,264	7,027,423
2,626,937	2,569,507	3,394,966	2,778,478	2,742,638	3,519,371
16,632,982	16,157,479	14,976,244	15,141,502	14,547,770	14,399,172
6,473,238	8,547,703	9,522,025	9,238,963	8,387,995	8,672,454
13,681,685	14,890,516	14,218,449	13,005,152	11,723,907	11,421,281
20,999,153	20,281,565	18,917,046	18,837,961	17,811,694	17,126,243
11,555,949	9,031,768	9,069,579	7,543,209	8,044,579	7,856,314
64,877	43,123	76	441	101	-
109,316,999	105,548,939	101,334,536	93,898,331	89,569,107	87,472,733
1,879,897	1,237,085	1,113,374	1,715	-	-
5,320,875	4,961,356	4,854,787	4,127,144	14,996,433	16,627,097
326,406,781	312,035,434	302,805,794	317,452,375	307,839,009	271,873,575
22,835,000	18,574,538	19,151,975	41,007,047	15,404,530	96,175,205
11,616,497	11,518,442	12,232,266	12,978,427	12,321,596	19,970,387
-	-	-	-	-	-
15,428,027	15,949,388	9,761,502	10,923,262	11,061,208	12,406,593
49,879,524	46,042,368	41,145,743	64,908,736	38,787,334	128,552,185
$ 376,286,305	$ 358,077,802	$ 343,951,537	$ 382,361,111	$ 346,626,343	$ 400,425,760
9.54%	8.79%	9.57%	14.53%	8.26%	29.93%

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Community Unit School District 300

OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Excess of revenues over (under) expenditures	$ (7,691,489)	$ 13,303,490	$ (47,086,787)	$ (13,605,219)
Other financing sources (uses)				
Debt issuance	-	-	60,375,000	5,775,000
Premium on debt issuance	-	-	-	1,030,937
Payments to escrow agent	-	-	(1,564,787)	-
Other debt proceeds	-	-	-	-
Lease liability issuance	8,228,582	485,100	479,564	4,367,125
Subscription liability issuance	-	969,363	-	-
Transfers in	16,870,243	16,658,826	16,160,228	32,190,319
Transfers out	(16,870,243)	(16,658,826)	(16,160,228)	(32,190,319)
Total	8,228,582	1,454,463	59,289,777	11,173,062
Net change in fund balances	$ 537,093	$ 14,757,953	$ 12,202,990	$ (2,432,157)

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2021	2020	2019	2018	2017	2016
$ 439,514	$ 9,999,611	$ 12,068,458	$(12,012,384)	$ 13,569,666	$(79,689,584)
18,395,000	16,090,000	-	29,700,000	48,050,000	92,185,000
1,882,024	-	-	2,519,047	6,505,870	11,682,013
-	(16,119,654)	-	(8,741,193)	(47,530,583)	(23,934,205)
-	-	-	-	964,600	3,421,480
-	-	-	-	-	-
-	-	-	-	-	-
40,331,197	7,672,913	6,215,576	10,328,375	2,640,050	2,341,051
(40,331,197)	(7,672,913)	(6,215,576)	(10,328,375)	(2,640,050)	(2,341,051)
20,277,024	(29,654)	-	23,477,854	7,989,887	83,354,288
$ 20,716,538	$ 9,969,957	$ 12,068,458	$ 11,465,470	$ 21,559,553	$ 3,664,704

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Community Unit School District 300

EQUALIZED ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX LEVY YEARS

LEVY YEAR	ASSESSED VALUATION					TOTAL ASSESSED VALUE	TOTAL DIRECT RATE*	ESTIMATED ACTUAL VALUE
	RESIDENTIAL	FARMS	COMMERCIAL	INDUSTRIAL	RAILROAD			
2024**	$ 3,839,300,136	$ 55,907,511	$ 675,893,537	$ 798,178,467	$ 2,244,245	$ 5,371,523,896	$ 4.693	$16,114,571,688
2023	3,421,166,819	51,785,813	809,711,042	714,428,128	2,595,236	4,999,687,038	5.035	14,999,061,114
2022	3,383,387,452	49,249,486	554,860,149	574,676,278	2,293,010	4,564,466,375	5.142	13,693,399,125
2021	2,939,541,695	46,553,883	717,962,004	533,476,807	2,586,426	4,240,120,815	5.325	12,720,362,445
2020	2,825,861,178	46,234,382	579,793,769	482,957,215	2,444,238	3,937,290,782	5.382	11,811,872,346
2019	2,767,138,445	45,091,327	489,019,147	432,879,486	1,811,838	3,735,940,243	5.478	11,207,820,729
2018	2,600,148,908	43,311,223	472,312,895	383,161,971	1,689,709	3,500,624,706	5.696	10,501,874,118
2017	2,358,075,537	42,763,984	530,762,607	368,555,013	1,777,475	3,301,934,616	5.876	9,905,803,848
2016	2,185,436,099	38,955,966	491,043,108	338,988,936	1,765,274	3,056,189,383	6.139	9,168,568,149
2015	1,985,630,566	36,568,253	467,016,839	303,708,701	1,563,869	2,794,488,228	6.544	8,383,464,684

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Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

*Represents a blended rate of Kane, McHenry, Cook and DeKalb counties.
**Does not include Cook County as information is not yet available as of report date.

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District direct rates*										
Educational	2.2393	2.5150	2.6806	2.7423	2.9105	2.8723	3.1172	3.1891	3.3139	3.5949
Tort immunity	0.0516	0.0540	0.0530	0.0505	0.0500	0.0500	0.0485	0.0496	0.0604	0.0700
Operations and maintenance	0.7602	0.7592	0.7584	0.7303	0.5669	0.6700	0.6182	0.6327	0.6599	0.7000
Special education	0.8000	0.8000	0.8000	0.7693	0.8000	0.8000	0.7804	0.7987	0.7987	0.8000
Bond and interest	0.4630	0.5153	0.5513	0.6620	0.6938	0.7255	0.7835	0.8454	0.9000	0.9615
Transportation	0.2581	0.2600	0.2288	0.2199	0.2180	0.2200	0.2019	0.1811	0.1830	0.2000
Illinois municipal retirement	0.0138	0.0095	0.0100	0.0691	0.0700	0.0700	0.0742	0.0964	0.1111	0.1093
Social Security	0.1033	0.0900	0.0800	0.0808	0.0800	0.0800	0.0792	0.0964	0.1111	0.1088
Working cash	0.0120	0.0180	0.0001	0.0001	0.0001	0.0001	0.0026	0.0027	0.0015	0.0020
Prev. year adjustment	(0.0084)	0.0141	(0.0207)	0.0011	(0.0071)	(0.0100)	(0.0092)	(0.0160)	(0.0011)	(0.0027)
Total direct rate	4.6928	5.0351	5.1415	5.3253	5.3822	5.4778	5.6964	5.8760	6.1385	6.5437
Overlapping rates										
Kane County	0.2878	0.3094	0.3322	0.3522	0.3618	0.3739	0.3877	0.4025	0.4201	0.4479
Kane County Forest Preserve	0.1468	0.1289	0.1367	0.1435	0.1448	0.1549	0.1607	0.1658	0.2253	0.2944
Dundee Township	0.0827	0.0883	0.0929	0.0718	0.0719	0.0728	0.0754	0.0783	0.1973	0.2149
Dundee Township Library District - Fox Valley	0.1520	0.1621	0.1669	0.1704	0.1705	0.1737	0.1798	0.1864	0.1941	0.2095
Dundee Township Park District	0.4565	0.4869	0.5067	0.5127	0.4750	0.5178	0.5445	0.5643	0.5874	0.6332
Dundee Township Road District	0.0773	0.0838	0.0884	0.0898	0.0899	0.0917	0.0950	0.0986	0.1028	0.1112
Village of Carpentersville	1.2905	1.6871	1.8196	1.9416	1.9925	2.1124	2.2772	2.3852	2.6052	2.9299
Village of East Dundee	0.5646	0.5759	0.5938	0.6004	0.6065	0.6148	0.6351	0.6593	0.6072	0.6540
Community College #509 - Elgin	0.3868	0.4207	0.4225	0.4514	0.4439	0.4865	0.5075	0.4992	0.5296	0.5609
Total direct and overlapping rate	8.1379	8.9782	9.3013	9.6591	9.7387	10.0762	10.5592	10.9156	11.6075	12.5996

*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 $8.1379 results in a tax bill of $813.79 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	2024* EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2024 EQUALIZED ASSESSED VALUATION
Northwest Logistics Park Portfolio Investors LLC	$ 69,149,268	1.23%
Stag Industrial Holdings LLC	35,743,861	0.64%
Transform Hold Co LLC	35,574,225	0.63%
Redwood Randall Company LP Etal	29,181,543	0.52%
John B. Sanfilippo & Sons, Inc.	25,144,152	0.45%
Vac Owner LLC & Vac II LLC	24,596,147	0.44%
1323 Brewster Creek LLC	23,666,353	0.42%
USEF Huntley LLC	23,397,660	0.42%
PBH Canterfield LLC	19,795,937	0.35%
Arboretum S. Barrington	19,783,366	0.35%
Total	$ 306,032,512	5.45%

Taxpayer	2015 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2015 EQUALIZED ASSESSED VALUATION
Sears D 768 B2 109A	$ 131,418,150	4.70%
Poplar Creek Crossings	16,934,992	0.61%
Arboretum Mall LLC	16,823,137	0.60%
In Retail Fund Algonquin Commons LLC	16,031,158	0.57%
Spring Hill Mall LLC	15,874,067	0.57%
Sherman Hospital	15,916,743	0.57%
Cabela's Tax Dept.	14,294,266	0.51%
Regency Canterfield LLC	13,054,489	0.47%
Transamerica Comm Fin	12,082,835	0.43%
Salvation Army	11,206,971	0.40%
Total	$ 263,636,808	9.43%

Source: Offices of the County Clerks and Assessors, Kane, McHenry and Cook Counties, Illinois.

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Community Unit School District 300

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX LEVY YEARS

LEVY YEAR	TAXES LEVIED FOR THE LEVY YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2024	264,845,034	135,757,962	51.3%	-	135,757,962	51.3%
2023	252,660,014	125,808,686	49.8%	125,682,865	251,491,551	99.5%
2022	234,414,449	116,618,701	49.7%	116,908,339	233,527,040	99.6%
2021	225,735,670	118,307,594	52.4%	106,563,953	224,871,547	99.6%
2020	211,869,526	107,920,599	50.9%	103,577,807	211,498,406	99.8%
2019	204,674,228	89,006,195	43.5%	114,970,572	203,976,767	99.7%
2018	199,342,657	89,529,849	44.9%	109,153,467	198,683,316	99.7%
2017	194,020,062	96,662,246	49.8%	96,975,146	193,637,392	99.8%
2016	187,604,498	92,480,800	49.3%	94,341,947	186,822,747	99.6%
2015	182,802,407	91,065,933	49.8%	90,854,679	181,920,612	99.5%

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

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Community Unit School District 300

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

YEAR	GENERAL OBLIGATION BONDS*	DEBT CERTIFICATES	QUALIFIED ZONE ACADEMY BONDS	ISBE TECHNOLOGY LOANS	LEASES & INSTALLMENT AGREEMENTS	SUBSCRIPTION LIABILITIES	TOTAL	PERCENTAGE OF PERSONAL INCOME	OUTSTANDING DEBT PER CAPITA
2025	$ 182,972,234	$ 23,390,000	$ 670,000	$ -	$ 6,834,450	$ 466,221	$ 214,332,905	3.92%	$ 1,748
2024	203,103,399	24,835,000	890,000	-	883,744	503,304	230,215,447	4.21%	1,878
2023	222,518,764	25,220,000	2,160,000	-	1,905,459	-	251,804,223	5.26%	1,933
2022	240,755,140	25,595,000	3,430,000	-	2,778,933	-	272,559,073	5.70%	2,092
2021	257,935,248	13,240,000	4,700,000	-	-	-	275,875,248	5.40%	2,067
2020	272,812,198	13,695,000	5,970,000	-	-	-	292,477,198	5.76%	2,151
2019	289,191,488	14,380,000	6,990,000	164,313	865,225	-	311,591,026	6.38%	2,299
2018	304,820,395	15,835,000	7,200,000	488,076	1,723,437	-	330,066,908	7.03%	2,453
2017	301,119,027	17,250,000	5,000,000	913,868	2,574,693	-	326,857,588	7.36%	2,452
2016	314,609,869	10,780,000	5,000,000	322,011	3,489,184	-	334,201,064	7.70%	2,523

Note: See Demographic and Economic Statistics table for personal and population data.

* Includes outstanding principal and unamortized premiums and discounts

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Community Unit School District 300

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT*	LESS: AMOUNTS AVAILABLE TO REPAY PRINCIPAL	NET GENERAL BONDED DEBT	PERCENTAGE OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUATION	NET GENERAL BONDED DEBT PER CAPITA
2025	$ 207,032,234	$ 14,359,797	$ 192,672,437	1.28%	$ 1,602
2024	228,828,399	12,929,002	215,899,397	1.44%	1,795
2023	249,898,764	11,926,263	237,972,501	1.74%	1,941
2022	269,780,140	10,658,354	259,121,786	2.04%	1,989
2021	257,935,248	9,766,300	248,168,948	2.10%	1,859
2020	272,812,198	9,357,804	263,454,394	2.35%	1,938
2019	289,191,488	9,069,317	280,122,171	2.67%	2,066
2018	304,820,395	9,496,498	295,323,897	2.98%	2,195
2017	301,119,027	11,142,836	289,976,191	3.16%	2,175
2016	314,609,869	9,578,175	305,031,694	3.64%	2,303

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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DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
AS OF JUNE 30, 2025

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Overlapping debt:			
County			
Cook County	$ 1,930,661,750	0.12%	$ 2,239,568
Cook County Forest Preserve	41,835,000	0.12%	48,529
Kane County Forest Preserve District	113,865,000	19.13%	21,785,790
McHenry County Conservation District	25,985,000	8.63%	2,243,545
School Districts			
Community College District No. 509	120,480,000	29.17%	35,147,630
Park Districts			
Cary	851,055	2.35%	20,034
Crystal Lake	1,245,000	0.35%	4,395
Dundee Township	2,368,470	96.05%	2,274,892
Genoa Township Park District	813,420	0.15%	1,204
Hampshire	181,420	94.86%	172,095
Hoffman Estates	3,595,000	2.65%	95,196
Huntley	14,010,000	3.67%	514,587
Municipalities			
Algonquin	14,805,000	75.12%	11,121,220
Carpentersville	17,938,000	91.33%	16,381,879
Crystal Lake	31,660,000	0.03%	7,915
East Dundee	10,055,000	100.00%	10,055,000
Elgin	66,510,000	16.62%	11,054,627
Hoffman Estates	85,612,090	9.81%	8,397,690
Huntley	7,090,000	7.95%	563,584
Lake in the Hills	14,635,000	27.69%	4,052,285
West Dundee	22,920,000	100.00%	22,920,000
Special Service Areas			
South Barrington SSA #3	3,810,000	60.28%	2,296,478
Library Districts			
Poplar Creek Library District	5,840,000	2.20%	128,188
Huntley	10,295,000	4.74%	487,880
Fire Protection Districts			
East Dundee Countryside Fire Protection District	2,450,000	68.94%	1,689,104
Hampshire Fire Protection District	4,105,000	97.88%	4,018,056
Miscellaneous			
Metropolitan Water Reclamation District **	$ 1,820,725,000	0.12%	2,148,456
Total overlapping debt			159,869,824

(Continued)

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Community Unit School District 300

DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
AS OF JUNE 30, 2025

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Direct debt:			
Community Unit School District 300	214,332,905	100.00%	$ 214,332,905
Total Direct and Overlapping Debt***			$ 374,202,729

Sources: Offices of the County Clerk of Kane, McHenry, Cook and DeKalb Counties
and the finance officers of various taxing districts

* Contains alternate revenue bonded debt, lease liabilities, subscription liabilities and premiums on bonds.

** Includes IEPA Revolving Loan Funds.

*** Based on proportional geographical overlap

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Community Unit School District 300

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2024

2024 Assessed Valuation *	$ 5,794,097,197	
Debt Limit - 13.8% of Assessed Valuation		$ 799,585,413
Total Debt Outstanding	$ 302,419,814	
Less: Exempted Debt	(94,244,143)	
Net Subject to 13.8% Limit		$ 208,175,671
Total Debt Margin		$ 591,409,742

	Fiscal Year			
	2025	2024	2023	2022
Debt Limit	$ 799,585,413	$ 689,149,173	$ 628,149,173	$ 585,136,672
Total Net Debt Applicable to Limit	208,175,671	222,362,048	241,975,459	260,158,933
Legal Debt Margin	$ 591,409,742	$ 466,787,125	$ 386,173,714	$ 324,977,739
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	26%	32%	39%	44%

* Includes Kane County TIF, McHenry County TIF, SEARS EDS-10071 and SEARS EDA- 10078

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Fiscal Year					
2021	2020	2019	2018	2017	2016
$ 577,673,691	$ 515,559,754	$ 525,471,050	$ 496,167,473	$ 458,536,693	$ 426,226,193
263,331,782	281,020,000	269,656,568	281,165,017	293,337,649	299,932,460
$ 314,341,909	$ 234,539,754	$ 255,814,482	$ 215,002,456	$ 165,199,044	$ 126,293,733
46%	55%	51%	57%	64%	70%

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Community Unit School District 300

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	(a) District Population	(b) Per Capita Income	(a) x (b) Personal Income	Unemployment Rate
2025	120,646	45,997	5,549,354,062	5.20%
2024	120,266	44,692	5,374,928,072	5.50%
2023	122,615	44,561	5,463,847,015	5.10%
2022	130,264	36,729	4,784,466,456	5.80%
2021	133,489	38,261	5,107,466,680	5.57%
2020	135,963	37,371	5,081,073,273	11.30%
2019	135,560	36,020	4,882,871,200	4.13%
2018	134,557	34,903	4,696,383,766	3.83%
2017	133,302	33,299	4,438,823,298	4.63%
2016	132,464	32,785	4,342,832,240	5.17%

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

2025

EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Transform Holdco, LLC	3,200	3.06%
Community Unit School District 300	2,675	2.56%
Crystal Clean, LLC	1,900	1.82%
St. Alexius Medical Center	1,900	1.82%
Advocate Sherman Hospital	1,700	1.63%
Sanfilippo & Son, Inc., John B	1,200	1.15%
Capsonic Automotive, Inc.	600	0.57%
CDK Global	600	0.57%
OTTO Engineering, Inc.	550	0.53%
Siemens Healthcare Diagnostics, Inc.	550	0.53%
	14,875	14.24%

2016

EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Sears Holdings Corp.	5,000	5.00%
AT&T Services	2,500	2.50%
Community Unit School District 300	2,339	2.34%
Advocate Sherman Hospital	2,200	2.20%
St. Alexius Medical Center	2,045	2.04%
Presence St. Joseph Hospital	1,300	1.30%
Sanfilippo & Son, Inc., John B	1,200	1.20%
Peoplelink Staffing	800	0.80%
American NTN Bearing Mfg. Corp.	675	0.67%
Capsonic Group, LLC	600	0.60%
	18,659	18.65%

Source: 2025 Illinois Manufacturers Directory and 2025 Illinois Services Directory, except for District employee information which was provided by the District.
Source: Historical data provided by 2016 District financial records.

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Community Unit School District 300

NUMBER OF EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

	2024 - 2025	2023- 2024	2022- 2023	2021- 2022
Administration:				
District Administrators	38	33	30	27
Elementary Principals	18	18	18	17
Secondary Principals	9	9	9	9
Assistant Principals	62	56	50	42
Department Heads	35	31	33	32
Total administration	162	147	140	127
Teachers:				
Elementary Classroom Teachers	494	481	484	462
Secondary Classroom Teachers	597	591	600	595
Support Staff	328	356	393	391
Special Ed Classroom Teachers	224	218	233	231
Long Term Certified Substitutes	-	30	46	47
Total teachers	1,643	1,676	1,756	1,726
Other supporting staff:				
Administrators	11	12	12	12
Support Staff - Non Union	196	183	193	167
Secretaries	133	97	99	98
Custodians	171	165	173	170
Aides	329	360	414	421
Hourly	30	31	26	29
Total support staff	870	848	917	897
Total staff	2,675	2,671	2,813	2,750

Source of Information: District Personnel Records

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2020-2021	2019-2020	2018 - 2019	2017 - 2018	2016 - 2017	2015 - 2016
25	24	22	24	24	20
17	17	17	17	17	16
9	9	9	9	9	10
42	41	39	39	39	36
33	33	33	30	28	22
126	124	120	119	117	104
461	466	469	474	467	446
589	590	590	579	580	561
336	301	294	264	246	192
222	226	225	220	218	215
53	34	34	-	-	-
1,661	1,617	1,612	1,537	1,511	1,414
11	11	11	10	10	8
163	158	160	155	154	154
93	91	91	90	90	90
171	169	166	165	163	156
376	379	389	393	387	378
47	47	47	44	50	35
861	855	864	857	854	821
2,648	2,596	2,596	2,513	2,482	2,339

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Community Unit School District 300

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES*	COST PER PUPIL	PERCENTAGE CHANGE	EXPENSES	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL - TEACHER RATIO
2025	20,201	$ 441,196,460	$ 21,840	12.95%	$ 464,694,891	$ 23,004	14.36%	1,643	12.3
2024	19,861	407,594,213	20,522	6.13%	430,584,823	21,680	7.77%	1,676	11.9
2023	19,767	382,215,597	19,336	3.64%	397,627,323	20,116	9.17%	1,756	11.3
2022	19,539	364,541,150	18,657	10.24%	360,023,605	18,426	-9.66%	1,726	11.3
2021	19,376	327,914,285	16,924	7.73%	395,194,345	20,396	5.48%	1,661	11.7
2020	20,023	314,560,049	15,710	3.99%	387,158,984	19,336	7.22%	1,617	12.4
2019	20,212	305,344,608	15,107	-5.81%	364,495,990	18,034	1.59%	1,612	12.5
2018	20,102	322,409,489	16,039	7.30%	356,851,989	17,752	10.91%	1,537	13.1
2017	20,031	313,768,399	14,948	11.41%	335,972,165	16,006	8.21%	1,511	13.9
2016	19,963	281,294,888	13,417	13.76%	310,122,118	14,792	7.63%	1,414	14.8

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Dundee-Crown High School										
Square Feet	317,139	317,139	317,139	317,139	317,139	317,139	317,139	317,139	318,054	318,054
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,411	2,471	2,553	2,536	2,544	2,637	2,611	2,474	2,528	2,460
Jacobs High School										
Square Feet	318,175	318,175	318,175	318,175	318,175	318,175	318,175	318,175	316,452	316,452
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,050	2,100	2,115	2,030	2,082	2,040	2,086	2,163	2,123	2,191
Hampshire High School										
Square Feet	378,584	378,584	378,584	378,584	378,584	378,584	378,584	378,584	392,000	392,000
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,035	1,931	1,909	1,888	1,854	1,757	1,737	1,621	1,592	1,491
Hampshire Middle School										
Square Feet	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600
Capacity	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,176	1,176
Enrollment	837	795	779	739	721	819	1,038	1,031	957	928
Algonquin Middle School										
Square Feet	78,408	78,408	78,408	78,408	78,408	78,408	78,408	78,408	78,652	78,652
Capacity	672	672	672	672	672	672	672	672	756	756
Enrollment	406	435	430	442	451	477	459	455	471	501
Carpentersville Middle School										
Square Feet	154,943	154,943	154,943	154,943	154,943	154,943	154,943	154,943	106,953	106,953
Capacity	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,702	1,372
Enrollment	1,085	1,125	1,144	1,196	1,274	1,233	1,251	1,287	1,257	823

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Community Unit School District 300

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Dundee Middle School										
Square Feet	126,019	126,019	126,019	126,019	126,019	126,019	126,019	126,019	125,092	125,092
Capacity	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,148	1,148
Enrollment	1,147	1,178	1,136	1,147	1,148	1,116	873	878	873	899
Lakewood School										
Square Feet	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620
Capacity	910	910	910	910	910	910	910	910	980	980
Enrollment	550	498	726	762	779	694	634	601	583	866
Westfield Community School										
Square Feet	199,405	199,405	199,405	199,405	199,405	199,405	199,405	199,405	203,094	203,094
Capacity	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,764	1,764
Enrollment	1,274	1,335	1,328	1,292	1,324	1,345	1,376	1,279	1,338	1,326
Algonquin Lakes Elementary										
Square Feet	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113
Capacity	676	676	676	676	676	676	676	676	756	756
Enrollment	390	380	397	381	371	407	424	456	509	543
Big Timber Elementary										
Square Feet	100,625	100,625	100,625	-	-	-	-	-	-	-
Capacity	1,288	1,288	1,288	-	-	-	-	-	-	-
Enrollment	475	453	383	-	-	-	-	-	-	-
Dundee Highlands Elementary										
Square Feet	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900
Capacity	520	520	520	520	520	520	520	520	560	560
Enrollment	371	339	360	350	312	346	349	348	355	370

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Community Unit School District 300

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Eastview Elementary										
Square Feet	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018
Capacity	676	676	676	676	676	676	676	676	728	728
Enrollment	466	426	417	402	418	431	462	485	459	468
Gilberts Elementary										
Square Feet	74,573	74,573	74,573	74,573	74,573	74,573	74,573	74,573	68,134	68,134
Capacity	988	988	988	988	988	988	988	988	750	750
Enrollment	769	697	707	706	710	761	773	788	717	714
Golfview Elementary										
Square Feet	52,962	52,962	52,962	52,962	52,962	52,962	52,962	52,962	52,455	52,455
Capacity	780	780	780	780	780	780	780	780	672	672
Enrollment	373	382	399	392	422	542	552	591	668	669
Hampshire Elementary										
Square Feet	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937
Capacity	624	624	624	624	624	624	624	624	672	672
Enrollment	435	428	416	456	410	466	434	404	457	351
Lake in the Hills Elementary										
Square Feet	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200
Capacity	676	676	676	676	676	676	676	676	728	728
Enrollment	464	463	462	461	459	482	554	533	521	499
Liberty Elementary										
Square Feet	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810
Capacity	884	884	884	884	884	884	884	884	980	980
Enrollment	732	727	746	744	707	767	756	775	767	780

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Community Unit School District 300

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Lincoln Prairie Elementary										
Square Feet	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634
Capacity	676	676	676	676	676	676	676	676	728	728
Enrollment	481	472	457	459	423	475	431	456	455	480
Meadowdale Elementary										
Square Feet	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927
Capacity	598	598	598	598	598	598	598	598	644	644
Enrollment	394	412	418	415	381	423	401	410	399	441
Neubert Elementary										
Square Feet	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010
Capacity	832	832	832	832	832	832	832	832	896	896
Enrollment	487	473	472	462	441	488	450	438	430	424
Parkview Elementary										
Square Feet	46,734	46,734	46,734	46,734	46,734	46,734	46,734	46,734	46,800	46,800
Capacity	650	650	650	650	650	650	650	650	532	532
Enrollment	522	540	393	368	327	416	427	465	497	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	936	936	936	936	936	936	936	936	980	980
Enrollment	232	232	246	311	322	374	575	600	550	621
Sleepy Hollow Elementary										
Square Feet	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997
Capacity	598	598	598	598	598	598	598	598	644	644
Enrollment	416	400	377	373	343	308	319	350	374	404

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SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Wright Elementary										
Square Feet	84,325	84,325	84,325	84,325	84,325	84,325	84,325	84,325	74,445	74,445
Capacity	988	988	988	988	988	988	988	988	750	750
Enrollment	739	660	591	887	819	810	787	768	743	722
deLacey Family Education Center										
Square Feet	52,570	52,570	52,570	52,570	52,570	47,125	47,125	47,125	38,644	38,644
Capacity	908	908	908	908	908	800	800	800	780	780
Enrollment	584	450	358	279	271	323	383	363	364	447
Oak Ridge School										
Square Feet	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,000	14,000
Capacity	100	100	100	100	100	100	100	100	130	130
Enrollment	76	59	48	61	63	86	70	83	44	24
TOTALS										
Square Feet	2,825,330	2,825,330	2,825,330	2,724,705	2,724,705	2,719,260	2,719,260	2,719,260	2,660,803	2,660,803
Capacity	28,312	28,312	28,312	27,024	27,024	26,916	26,916	26,916	26,956	26,626
Enrollment	20,201	19,861	19,767	19,539	19,376	20,023	20,212	20,102	20,031	19,963

*Notes regarding building square footage and student capacity

Building square footage is measured in Gross Square Feet (GSF). This is the total area of enclosed space measured to the exterior walls of a building. This is an umbrella term that includes everything in a facility, even unusable spaces (think areas in between walls). It's the total space a facility takes up regardless of whether or not the space is used. GSF is an important metric for planning and budgeting in construction as well as benchmarking for operations and maintenance.

School capacity can fluctuate over time due to factors such as: Curricular requirements, new programming, modern learning furniture and student collaboration spaces.

Source: District records.

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

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

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

[X] School District
[ ] Joint Agreement

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number: **31045300026**
County Name: **Kane**
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **CUSD 300**
School District Lookup Tool | School District Directory
Address: **2550 Harnish Drive**
City: **Algonquin**
Email Address: frank.williams@d300.org
Zip Code: **60102**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.
Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).
Annual Financial Report (AFR) Instructions

Certified Public Accountant Information

Name of Auditing Firm: **Miller, Cooper & Co., Ltd.**
Name of Audit Manager: **Betsy Allen**
Address: **3 Parkway North Blvd., Suite 200**
City: **Deerfield** State: **IL** Zip Code: **60015**
Phone Number: **(847) 205-5000** Fax Number: **(847) 205-5000**
IL License Number (9 digit): **065-046525** Expiration Date: **09/30/2027**
Email Address: ballen@millercooper.com

Annual Financial Report

Type of Auditor's Report Issued:
[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-7970 or fsm@isbe.net

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[ ] Reviewed by District Superintendent/Administrator
[ ] Provided to Township Treasurer (Cook County only)
[ ] Provided to Regional Superintendent/ISC Director

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District Superintendent/Administrator Name (Type or Print): **Martina D. Smith**
Email Address: martina.smith@d300.org
Telephone: **(847) 551-8308** Fax Number:
Signature & Date:

Name of Township:
Township Treasurer Name:
Email Address:
Telephone: Fax Number:

ROE / ISC Number and Name:
Regional Superintendent/Cook ISC Executive Director Name:
Email Address:
Telephone: Fax Number:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. **All errors must be explained in the Itemization tab.**
   Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.

3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
     IWAS
   - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
     For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send an offiical paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
   Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500

6. **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.

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AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- [X] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- [ ] **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- [ ] **3.** One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21].*
- [ ] **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].*
- [ ] **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- [ ] **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- [ ] **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- [ ] **10.** One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- [ ] **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- [ ] **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- [ ] **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- [ ] **14.** At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]* .

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

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

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [ ] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/01/1991** (Ex: 00/00/0000)
- [ ] **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Miller, Cooper & Co., Ltd.
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature of Audit Manager or Firm

mm/dd/yyyy

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FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024 Equalized Assessed Valuation (EAV): 5,794,097,197

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.022393	+	0.007500	+	0.002581	=	0.032470	0.000120

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
366,689,146	354,426,627	12,262,519	126,160,549

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

[ ]	a. 6.9% for elementary and high school districts.	799,585,413
[X]	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	208,175,671

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: CUSD 300
District Code: 31045300026
County Name: Kane

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	126,160,548.86	0.344	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	366,689,146.00		**Value**	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**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	354,426,627.14	0.967	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	366,689,146.00		**Weight**	0.35
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)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	159,332,936.00	161.83	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	984,518.41		**Value**	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	159,914,185.59		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		208,175,671.00	73.96	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		799,585,413.19		**Value**	0.30

Total Profile Score: **3.80** *

Estimated 2026 Financial Profile Designation: **RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		95,979,118	6,036,660	14,347,745	12,396,978	5,343,385	55,474,440	44,920,180	1,652,735	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	82,266,664	20,955,975	12,468,564	7,112,226	3,189,058	395,086	405,905	1,397,812	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	5,510,917	0	0	0	0	0	0	0	0
9	Other Receivables	160	233,173	14,436	34,311	29,646	12,778	132,661	107,422	3,952	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	501,611	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	4,241	0	0	0	0	0	0	0
13	**Total Current Assets**		184,491,483	27,011,312	26,850,620	19,538,850	8,545,221	56,002,187	45,433,507	3,054,499	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	19,328,514	1,123,377	0	2,399,479	0	8,572,590	0	21,634	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	14,217,857	330,762	0	1,933	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,699,058	0	0	0	178,701	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	82,641,231	20,965,341	12,490,823	7,131,458	3,197,349	86,061	475,593	1,400,374	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		117,886,660	22,419,480	12,490,823	9,532,870	3,376,050	8,658,651	475,593	1,422,008	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	501,611	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	66,103,212	4,591,832	14,359,797	10,005,980	5,169,171	47,343,536	44,957,914	1,632,491	0
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		184,491,483	27,011,312	26,850,620	19,538,850	8,545,221	56,002,187	45,433,507	3,054,499	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	1,525,171								
46	**Total Student Activity Current Assets For Student Activity Funds**		1,525,171								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,525,171								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		1,525,171								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		186,016,654	27,011,312	26,850,620	19,538,850	8,545,221	56,002,187	45,433,507	3,054,499	0
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		117,886,660	22,419,480	12,490,823	9,532,870	3,376,050	8,658,651	475,593	1,422,008	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	2,026,782	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	66,103,212	4,591,832	14,359,797	10,005,980	5,169,171	47,343,536	44,957,914	1,632,491	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		186,016,654	27,011,312	26,850,620	19,538,850	8,545,221	56,002,187	45,433,507	3,054,499	0

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

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	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		11,625,600	
17	Building & Building Improvements	230		452,690,678	
18	Site Improvements & Infrastructure	240		27,002,729	
19	Capitalized Equipment	250		45,605,581	
20	Construction in Progress	260		11,066,307	
21	Amount Available in Debt Service Funds	340			14,359,797
22	Amount to be Provided for Payment on Long-Term Debt	350			193,815,874
23	**Total Capital Assets**			547,990,895	208,175,671
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			208,175,671
37	**Total Long-Term Liabilities**				208,175,671
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			547,990,895	
41	**Total Liabilities and Fund Balance**		0	547,990,895	208,175,671
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			547,990,895	208,175,671
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				208,175,671
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			547,990,895	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	547,990,895	208,175,671

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	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	180,351,024	42,520,781	26,690,329	14,829,424	6,686,030	5,434,089	2,721,418	2,855,065	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	91,834,294	0	0	10,158,174	0	350,000	0	0	0
7	**FEDERAL SOURCES**	4000	24,274,031	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		296,459,349	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	76,428,053	0	0	0	0	0		0	0
10	**Total Receipts/Revenues**		372,887,402	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	191,466,826				2,427,753			0	
13	**Support Services**	2000	104,051,966	28,063,788		23,824,754	3,761,070	23,528,678		2,416,252	0
14	**Community Services**	3000	1,453,749	0		0	8,486			0	
15	**Payments to Other Districts & Governmental Units**	4000	5,549,776	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	30,129,777	15,768	0			0	0
17	**Total Direct Disbursements/Expenditures**		302,522,317	28,063,788	30,129,777	23,840,522	6,197,309	23,528,678		2,416,252	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	76,428,053	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		378,950,370	28,063,788	30,129,777	23,840,522	6,197,309	23,528,678		2,416,252	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(6,062,968)	14,456,993	(3,439,448)	1,147,076	488,721	(17,744,589)	2,721,418	438,813	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110	0								
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			2,262,596						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			74,043						
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	7,516,064	712,518	2,533,604	0	0	0	0	0	0
44	**Total Other Sources of Funds**		7,516,064	712,518	4,870,243	0	0	12,000,000	0	0	0

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	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
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases [13]	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Leases [13]	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Leases [13]	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Leases [13]	8440	1,953,336	309,260				0			
58	Taxes Pledged to Pay Interest on Leases [13]	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Leases [13]	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Leases [13]	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Leases [13]	8540	0	74,043				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	62,248	2,471,356	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		2,015,584	14,854,659	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		5,500,480	(14,142,141)	4,870,243	0	0	12,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(562,488)	314,852	1,430,795	1,147,076	488,721	(5,744,589)	2,721,418	438,813	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		67,167,311	4,276,980	12,929,002	8,858,904	4,680,450	53,088,125	42,236,496	1,193,678	0
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, 2025**		66,604,823	4,591,832	14,359,797	10,005,980	5,169,171	47,343,536	44,957,914	1,632,491	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		1,222,676								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	2,030,714								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	1,728,219								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		302,495								

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	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
91	**Student Activity Fund Balance - June 30, 2025**		1,525,171								

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	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	**RECEIPTS/REVENUES (with Student Activity Funds)**										
94	**LOCAL SOURCES**	1000	182,381,738	42,520,781	26,690,329	14,829,424	6,686,030	5,434,089	2,721,418	2,855,065	0
95	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
96	**STATE SOURCES**	3000	91,834,294	0	0	10,158,174	0	350,000	0	0	0
97	**FEDERAL SOURCES**	4000	24,274,031	0	0	0	0	0	0	0	0
98	**Total Direct Receipts/Revenues**		298,490,063	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	76,428,053	0	0	0	0	0		0	0
100	**Total Receipts/Revenues**		374,918,116	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0
101	**DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)**										
102	**Instruction**	1000	193,195,045				2,427,753			0	
103	**Support Services**	2000	104,051,966	28,063,788		23,824,754	3,761,070	23,528,678		2,416,252	0
104	**Community Services**	3000	1,453,749	0		0	8,486				
105	**Payments to Other Districts & Governmental Units**	4000	5,549,776	0	0	0	0	0		0	0
106	**Debt Service**	5000	0	0	30,129,777	15,768	0			0	0
107	**Total Direct Disbursements/Expenditures**		304,250,536	28,063,788	30,129,777	23,840,522	6,197,309	23,528,678		2,416,252	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	76,428,053	0	0	0	0	0		0	0
109	**Total Disbursements/Expenditures**		380,678,589	28,063,788	30,129,777	23,840,522	6,197,309	23,528,678		2,416,252	0
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(5,760,473)	14,456,993	(3,439,448)	1,147,076	488,721	(17,744,589)	2,721,418	438,813	0
111	**OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)**										
112	**OTHER SOURCES OF FUNDS (7000)**										
113	**Total Other Sources of Funds**		7,516,064	712,518	4,870,243	0	0	12,000,000	0	0	0
114	**OTHER USES OF FUNDS (8000)**										
115	**Total Other Uses of Funds**		2,015,584	14,854,659	0	0	0	0	0	0	0
116	**Total Other Sources/Uses of Funds**		5,500,480	(14,142,141)	4,870,243	0	0	12,000,000	0	0	0
117	**Fund Balances (All sources with Student Activity Funds) - June 30, 2025**		68,129,994	4,591,832	14,359,797	10,005,980	5,169,171	47,343,536	44,957,914	1,632,491	0

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

	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 FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies (1110-1120) [7]		127,570,317	40,666,709	26,168,804	13,764,513	711,550	0	593,974	2,840,249	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	42,372,231	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					5,202,915				
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**		169,942,548	40,666,709	26,168,804	13,764,513	5,914,465	0	593,974	2,840,249	0
13	**PAYMENTS IN LIEU OF TAXES**	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes [9]	1230	0	0	0	0	500,000	1,791,629	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	1,791,629	0	0	0
19	**TUITION**	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	194								
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	20,850								
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**		21,044								

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

	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
41	**TRANSPORTATION FEES**	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	2,934,311	884,574	521,525	760,009	271,565	3,104,781	2,127,444	14,816	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	0	0	0	0	0	0	0	0	0
68	**Total Earnings on Investments**		2,934,311	884,574	521,525	760,009	271,565	3,104,781	2,127,444	14,816	0
69	**FOOD SERVICE**	1600									
70	Sales to Pupils - Lunch	1611	1,448,220								
71	Sales to Pupils - Breakfast	1612	69,748								
72	Sales to Pupils - A la Carte	1613	387,202								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	5,907								
75	Other Food Service (Describe & Itemize)	1690	3,372								
76	**Total Food Service**		1,914,449								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	492,970	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	47,344	160,303							
83	Student Activity Funds Revenues	1799	2,030,714								
84	**Total District/School Activity Income (without Student Activity Funds)**		540,314	160,303							
85	**Total District/School Activity Income (with Student Activity Funds)**		2,571,028								

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

	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
86	**TEXTBOOK INCOME**	1800									
87	Rentals - Regular Textbooks	1811	108,156								
88	Rentals - Summer School Textbooks	1812	953								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	84,631								
96	**Total Textbook Income**		193,740								
97	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
98	Rentals	1910	2,375	39,693							
99	Contributions and Donations from Private Sources	1920	25,182	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	766,767	0	0	0	265,092	0	0	0
101	Services Provided Other Districts	1940	218,683	0		0					
102	Refund of Prior Years' Expenditures	1950	412,484	0	0	0	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	247,125	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		0			0			
107	Payment from Other Districts	1991	424,322	0	0	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	162,871	0	0	304,138	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	3,558,701	2,735	0	764	0	25,462	0	0	0
111	**Total Other Revenue from Local Sources**		4,804,618	809,195	0	304,902	0	537,679	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	1000	180,351,024	42,520,781	26,690,329	14,829,424	6,686,030	5,434,089	2,721,418	2,855,065	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	1000	182,381,738								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	80,180,474	0	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
125	**Total Unrestricted Grants-In-Aid**		80,180,474	0	0	0	0	0		0	0

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STATEMENT OF REVENUES RECEIVED/REVENUES
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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
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	3,525,358			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	579,376			0					
132	Special Education - Orphanage - Summer Individual	3130	9,906			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199	0			0					
135	**Total Special Education**		4,114,640	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	431,676	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	**Total Career and Technical Education**		431,676	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	77,328								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	71,996	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500	0	0		3,931,685	0				
156	Transportation - Special Education	3510	0	0		6,226,489	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	**Total Transportation**		0	0		10,158,174	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	0			0	0				
162	Early Childhood - Block Grant	3705	3,733,285	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	169,020	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				50,000			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,055,875	0	0	0	0	300,000	0	0	0
172	**Total Restricted Grants-In-Aid**		11,653,820	0	0	10,158,174	0	350,000	0	0	0
173	**Total Receipts from State Sources**	**3000**	91,834,294	0	0	10,158,174	0	350,000	0	0	0

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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
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	5,729,849				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	1,459,605				0				
197	Summer Food Service Program	4225	92,193				0				
198	Child and Adult Care Food Program	4226	407,809				0				
199	Fresh Fruits & Vegetables	4240	104,599								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		7,794,055				0				
202	**TITLE I**										
203	Title I - Low Income	4300	3,725,924	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Migrant Education	4340	0	0		0	0				
206	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
207	**Total Title I**		3,725,924	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	192,655	0		0	0				
210	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
211	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
212	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
213	**Total Title IV**		192,655	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	114,017	0		0	0				
216	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
217	Fed - Spec Education - IDEA - Flow Through	4620	5,795,571	0		0	0				
218	Fed - Spec Education - IDEA - Room & Board	4625	403,141	0		0	0				
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
221	**Total Federal - Special Education**		6,312,729	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770	168,464	0			0				
224	CTE - Other (Describe & Itemize)	4799	0	0			0				
225	**Total CTE - Perkins**		168,464	0			0				

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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
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	119,974			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	471,898			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	514,528	0		0	0				
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	879,412	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	2,922,355	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	1,172,037	0		0	0	0			0
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		24,274,031	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	24,274,031	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		296,459,349	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		298,490,063	42,520,781	26,690,329	24,987,598	6,686,030	5,784,089	2,721,418	2,855,065	0

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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
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	71,048,569	21,217,551	16,286,637	5,222,396	317,623	151,883	1,126,279	0	115,370,938	110,758,297
6	Tuition Payment to Charter Schools	1115			0						0	9,193,039
7	Pre-K Programs	1125	730,558	264,297	7,640	41,846	0	0	0	0	1,044,341	1,040,144
8	Special Education Programs (Functions 1200-1220)	1200	22,319,214	5,650,830	1,164,897	277,320	0	1	27,449	0	29,439,711	30,312,870
9	Special Education Programs Pre-K	1225	1,675,176	457,672	367,432	0	0	0	0	0	2,500,280	1,868,591
10	Remedial and Supplemental Programs K-12	1250	4,138,027	1,119,160	113,383	494,992	0	0	0	0	5,865,562	5,991,113
11	Remedial and Supplemental Programs Pre-K	1275	724,475	183,301	50,685	182,811	0	0	7,477	0	1,148,749	2,224,756
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	160,135	37,501	102,752	133,730	161,353	30,860	132,460	0	758,791	650,107
14	Interscholastic Programs	1500	3,979,918	217,761	1,107,725	692,523	113,854	221,613	82,222	0	6,415,616	4,224,673
15	Summer School Programs	1600	867,362	64,650	141	13,523	0	0	0	0	945,676	794,558
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	1,057
17	Driver's Education Programs	1700	289,082	65,358	83,223	6,456	0	0	0	0	444,119	379,422
18	Bilingual Programs	1800	11,261,219	2,467,235	174,606	29,258	0	65	0	0	13,932,383	11,976,587
19	Truant Alternative & Optional Programs	1900	556,603	428,892	2,573	15,882	995	0	0	0	1,004,945	2,218,197
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						12,595,715			12,595,715	10,493,915
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						1,728,219			1,728,219	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	117,750,338	32,174,208	19,461,694	7,110,737	593,825	13,000,137	1,375,887	0	191,466,826	192,127,326
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	117,750,338	32,174,208	19,461,694	7,110,737	593,825	14,728,356	1,375,887	0	193,195,045	192,127,326
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	6,979,789	1,613,125	842,353	43,676	0	47,516	779	0	9,527,238	9,870,262
39	Guidance Services	2120	3,777,658	786,864	51,558	4,927	0	0	0	0	4,621,007	4,131,911
40	Health Services	2130	2,782,441	504,329	61,796	49,184	36,584	250	190,633	0	3,625,217	2,947,087
41	Psychological Services	2140	2,043,501	476,235	499,019	17,501	0	0	0	0	3,036,256	2,708,240
42	Speech Pathology & Audiology Services	2150	4,610,219	1,164,203	112,155	29,272	0	0	0	0	5,915,849	5,914,432
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	4,290,732	1,129,511	150	27	0	0	0	0	5,420,420	5,047,134
44	**Total Support Services - Pupils**	**2100**	24,484,340	5,674,267	1,567,031	144,587	36,584	47,766	191,412	0	32,145,987	30,619,066
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	2,577,642	590,656	1,606,572	873,524	0	47,808	4,830	0	5,701,032	8,080,652
47	Educational Media Services	2220	1,606,786	408,463	16,203	167,238	0	0	3,285	0	2,201,975	3,211,558
48	Assessment & Testing	2230	1,315,242	311,124	1,725,965	3,175	0	228	1,206	0	3,356,940	2,616,106
49	**Total Support Services - Instructional Staff**	**2200**	5,499,670	1,310,243	3,348,740	1,043,937	0	48,036	9,321	0	11,259,947	13,908,316
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	79,974	127,409	295,779	6,959	125,653	12,078	3,850	0	651,702	571,622
52	Executive Administration Services	2320	892,942	218,730	221,369	24,235	0	20,916	0	0	1,378,192	1,334,440
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	49,799
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	**Total Support Services - General Administration**	**2300**	972,916	346,139	517,148	31,194	125,653	32,994	3,850	0	2,029,894	1,955,861

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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
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	16,045,224	4,636,304	69,884	82,480	0	17,402	11,125	0	20,862,419	20,620,934
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	**Total Support Services - School Administration**	**2400**	16,045,224	4,636,304	69,884	82,480	0	17,402	11,125	0	20,862,419	20,620,934
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	262,849	82,842	102,482	1,048	0	2,127	0	0	451,348	612,854
62	Fiscal Services	2520	937,754	192,800	200,467	20,535	448,058	8,212	0	0	1,807,826	1,470,857
63	Operation & Maintenance of Plant Services	2540	0	0	37,957	5,089	476,536	0	14,772	0	534,354	0
64	Pupil Transportation Services	2550	0	0	175,611	0	0	0	0	0	175,611	84,676
65	Food Services	2560	174,776	20,945	8,122,214	21,689	34,626	149	59,475	0	8,433,874	10,597,842
66	Internal Services	2570	344,289	32,363	57,596	16,747	0	1,962	1,772	0	454,729	461,268
67	**Total Support Services - Business**	**2500**	1,719,668	328,950	8,696,327	65,108	959,220	12,450	76,019	0	11,857,742	13,227,497
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	551,681	95,134	79,287	10,326	0	1,682	16,730	0	754,840	862,896
72	Staff Services	2640	2,265,825	550,124	1,545,955	904	0	16,476	2,520	0	4,381,804	1,969,586
73	Data Processing Services	2660	2,931,129	450,872	4,729,163	583,669	145,277	2,705	11,777,477	0	20,620,292	10,548,841
74	**Total Support Services - Central**	**2600**	5,748,635	1,096,130	6,354,405	594,899	145,277	20,863	11,796,727	0	25,756,936	13,381,323
75	Other Support Services (Describe & Itemize)	2900	111,396	4,268	363	23,014	0	0	0	0	139,041	83,705
76	**Total Support Services**	**2000**	54,581,849	13,396,301	20,553,898	1,985,219	1,266,734	179,511	12,088,454	0	104,051,966	93,796,702
77	**COMMUNITY SERVICES (ED)**	**3000**	1,107,213	275,211	25,696	45,629	0	0	0	0	1,453,749	2,736,767
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			7,582			0			7,582	0
81	Payments for Special Education Programs	4120			5,159,622			0			5,159,622	4,185,564
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			37,591			37,591	130,583
84	Payments for Community College Programs	4170			0			63,880			63,880	25,875
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	2,487
86	**Total Payments to Other Govt Units (In-State)**	**4100**			5,167,204			101,471			5,268,675	4,344,509
87	Payments for Regular Programs - Tuition	4210						600			600	0
88	Payments for Special Education Programs - Tuition	4220						0			0	110,588
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						280,501			280,501	435,278
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						281,101			281,101	545,866
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	**Total Payments to Other Govt Units**	**4000**			5,167,204			382,572			5,549,776	4,890,375
105	**DEBT SERVICES (ED)**	**5000**										

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	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
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**						0			0	0
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		173,439,400	45,845,720	45,208,492	9,141,585	1,860,559	13,562,220	13,464,341	0	302,522,317	293,551,170
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		173,439,400	45,845,720	45,208,492	9,141,585	1,860,559	15,290,439	13,464,341	0	304,250,536	293,551,170
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										(6,062,968)	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										(5,760,473)	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	498,653	0	0	0	498,653	0
128	Operation & Maintenance of Plant Services	2540	9,622,159	1,632,591	6,948,061	6,966,690	2,017,278	1,327	375,599	0	27,563,705	25,007,212
129	Pupil Transportation Services	2550	0	0	1,430	0	0	0	0	0	1,430	0
130	Food Services	2560					0		0		0	0
131	**Total Support Services - Business**	**2500**	9,622,159	1,632,591	6,949,491	6,966,690	2,515,931	1,327	375,599	0	28,063,788	25,007,212
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	**Total Support Services**	**2000**	9,622,159	1,632,591	6,949,491	6,966,690	2,515,931	1,327	375,599	0	28,063,788	25,007,212
134	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										0
155	**Total Direct Disbursements/Expenditures**		9,622,159	1,632,591	6,949,491	6,966,690	2,515,931	1,327	375,599	0	28,063,788	25,007,212
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										14,456,993	

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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
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110						0			0	0
162	**Payments for Special Education Programs**	4120						0			0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190						0			0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						7,725,193			7,725,193	0
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						22,399,679			22,399,679	18,435,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			4,905			0			4,905	7,851,141
176	**Total Debt Services**	5000			4,905			30,124,872			30,129,777	26,286,141
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										
178	**Total Disbursements/ Expenditures**				4,905			30,124,872			30,129,777	26,286,141
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(3,439,448)	
181	**40 - TRANSPORTATION FUND (TR)**											
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	641,026	40,090	21,957,308	1,184,200	0	670	1,460	0	23,824,754	25,111,729
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	**Total Support Services**	2000	641,026	40,090	21,957,308	1,184,200	0	670	1,460	0	23,824,754	25,111,729
189	**COMMUNITY SERVICES (TR)**	3000	0	0	0	0	0	0	0	0	0	0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400			0			0			0	0
200	**Total Payments to Other Govt Units**	4000			0			0			0	0
201	**DEBT SERVICES (TR)**	5000										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						488			488	0
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						15,280			15,280	0

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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
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						0			0	0
212	**Total Debt Services**	5000						15,768			15,768	0
213	**PROVISION FOR CONTINGENCIES (TR)**	6000										0
214	**Total Disbursements/ Expenditures**		641,026	40,090	21,957,308	1,184,200	0	16,438	1,460	0	23,840,522	25,111,729
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,147,076	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		851,967							851,967	1,021,395
220	Pre-K Programs	1125		970							970	36,535
221	Special Education Programs (Functions 1200-1220)	1200		1,114,694							1,114,694	1,229,655
222	Special Education Programs - Pre-K	1225		76,898							76,898	134,317
223	Remedial and Supplemental Programs - K-12	1250		40,506							40,506	64,752
224	Remedial and Supplemental Programs - Pre-K	1275		1,411							1,411	19,892
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		1,898							1,898	2,744
227	Interscholastic Programs	1500		78,738							78,738	9,553
228	Summer School Programs	1600		4,877							4,877	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		3,471							3,471	3,534
231	Bilingual Programs	1800		205,480							205,480	272,430
232	Truants' Alternative & Optional Programs	1900		46,843							46,843	55,498
233	**Total Instruction**	1000		2,427,753							2,427,753	2,850,305
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		107,018							107,018	109,123
237	Guidance Services	2120		45,678							45,678	51,673
238	Health Services	2130		193,409							193,409	189,820
239	Psychological Services	2140		24,356							24,356	32,472
240	Speech Pathology & Audiology Services	2150		54,982							54,982	74,407
241	Other Support Services - Pupils (Describe & Itemize)	2190		210,257							210,257	249,635
242	**Total Support Services - Pupils**	2100		635,700							635,700	707,130
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		53,504							53,504	105,596
245	Educational Media Services	2220		146,410							146,410	138,057
246	Assessment & Testing	2230		86,370							86,370	99,026
247	**Total Support Services - Instructional Staff**	2200		286,284							286,284	342,679
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		1,050							1,050	1,129
250	Executive Administration Services	2320		36,402							36,402	31,898
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	**Total Support Services - General Administration**	2300		37,452							37,452	33,027
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		738,685							738,685	807,824
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	**Total Support Services - School Administration**	2400		738,685							738,685	807,824

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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
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		9,967							9,967	21,575
261	Fiscal Services	2520		103,415							103,415	137,833
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		1,233,161							1,233,161	1,592,665
264	Pupil Transportation Services	2550		33,670							33,670	33,990
265	Food Services	2560		9,328							9,328	0
266	Internal Services	2570		51,133							51,133	56,894
267	**Total Support Services - Business**	**2500**		1,440,674							1,440,674	1,842,957
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		84,663							84,663	85,893
272	Staff Services	2640		153,440							153,440	171,690
273	Data Processing Services	2660		382,950							382,950	418,959
274	**Total Support Services - Central**	**2600**		621,053							621,053	676,542
275	Other Support Services (Describe & Itemize)	2900		1,222							1,222	0
276	**Total Support Services**	**2000**		3,761,070							3,761,070	4,410,159
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		8,486							8,486	138,536
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
292	**Total Disbursements/Expenditures**			6,197,309				0			6,197,309	7,399,000
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										488,721	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530	0	0	31,253	0	23,497,425	0	0	0	23,528,678	19,072,871
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	**Total Support Services**	**2000**	0	0	31,253	0	23,497,425	0	0	0	23,528,678	19,072,871
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
309	**Total Disbursements/ Expenditures**		0	0	31,253	0	23,497,425	0	0	0	23,528,678	19,072,871
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(17,744,589)	
311												

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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
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**[14]	**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	2,416,252	0	0	0	0	0	2,416,252	2,414,000
365	**Total Support Services - General Administration**	**2300**	0	0	2,416,252	0	0	0	0	0	2,416,252	2,414,000
366	**Support Services - School Administration**	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration *(Describe & Itemize)*	2490	0	0	0	0	0	0	0	0	0	0
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0

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

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	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
370	**Support Services - Business**	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
379	**Support Services - Central**	**2600**										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services *(Describe & Itemize)***	**2900**	0	0	0	0	0	0	0	0	0	0
387	**Total Support Services**	**2000**	0	0	2,416,252	0	0	0	0	0	2,416,252	2,414,000
388	**COMMUNITY SERVICES (TF)**	**3000**	0	0	0	0	0	0	0	0	0	0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190			0			0			0	0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290						0			0	0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390			0			0			0	0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0

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FOR THE YEAR ENDING JUNE 30, 2025

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	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
416	**DEBT SERVICES (TF)**	5000										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	**Total Debt Services - Interest on Short-Term Debt**	5100						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						0			0	0
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						0			0	0
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						0			0	0
427	**Total Debt Services**	5000						0			0	0
428	**PROVISIONS FOR CONTINGENCIES (TF)**	6000										0
429	**Total Disbursements/Expenditures**		0	0	2,416,252	0	0	0	0	0	2,416,252	2,414,000
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										438,813	
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	2000										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	**Total Support Services - Business**	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	**Total Support Services**	2000	0	0	0	0	0	0	0	0	0	0
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	**Total Payments to Other Govt Units**	4000						0			0	0
445	**DEBT SERVICES (FP&S)**	5000										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						0			0	0
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] (Lease/Purchase Principal Retired)	5300						0			0	0
452	**Total Debt Service**	5000						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	6000										0
454	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

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SCHEDULE OF AD VALOREM TAX RECEIPTS

	A	B	C	D	E	F
2	**Description** (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	127,570,317	65,466,092	62,104,225	126,314,773	60,848,681
5	Operations & Maintenance	40,666,709	21,612,042	19,054,667	42,765,902	21,153,860
6	Debt Services **	26,168,804	13,493,042	12,675,762	26,078,939	1,050,853
7	Transportation	13,764,513	7,364,528	6,399,985	14,543,895	(6,620,812)
8	Municipal Retirement	711,550	421,224	290,326	743,716	322,492
9	Capital Improvements	0	0	0	0	0
10	Working Cash	593,974	268,893	325,081	678,726	409,833
11	Tort Immunity	2,840,249	1,497,806	1,342,443	2,908,780	1,410,974
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	42,372,231	22,713,423	19,658,808	44,992,745	22,279,322
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	5,202,915	2,920,912	2,282,003	5,817,558	2,896,646
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	**Totals**	259,891,262	135,757,962	124,133,300	264,845,034	103,751,849

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** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*

*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
2014 Refunding Bonds	12/19/14	5,000,000	3		5,000,000				5,000,000	4,655,104
2014 Debt Certificates	10/29/15	5,000,000	9		5,000,000			1,055,000	3,945,000	3,672,877
2015 G.O. Refunding Bonds	06/29/16	89,655,000	3		47,045,000			2,110,000	44,935,000	41,835,418
2016 Debt Certificates	11/28/16	2,530,000	9		600,000			295,000	305,000	283,961
2017 Refunding Bonds	04/25/17	40,600,000	3		40,600,000				40,600,000	37,799,443
2017 A & B QZAB Bonds	12/12/17	2,200,000	10		890,000			220,000	670,000	623,784
2018 A & B G.O. Refunding Bonds	04/19/18	27,500,000	3		26,370,000				26,370,000	24,551,018
2019 G.O Refuding Bonds	08/12/19	16,090,000	3		16,090,000			16,090,000	0	0
									0	0
2021B Debt Certificates	01/12/21	13,645,000	9		13,645,000				13,645,000	12,703,778
2021C Debt Certificates	11/23/21	5,775,000	9		5,590,000			95,000	5,495,000	5,115,959
2022 G.O Refunding Bonds	10/05/22	60,375,000	3		60,145,000			235,000	59,910,000	55,777,454
SBITA (GASB 96) Liability	07/01/23	969,363	8		503,304			37,083	466,221	434,061
Lease liabilities	Various	11,198,873	7		883,744	8,228,582		2,277,876	6,834,450	6,363,015
									0	0
									0	0
									0	0
									0	0
		280,538,236			222,362,048	8,228,582	0	22,414,959	208,175,671	193,815,874

• Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Leases
8. Subscription-Based Information Technology Arrangements
9. Other Debt Certificates
10. Other QZAB Bonds
11. Other
12. Other

** Debts that do not count against the debt limit may include:

Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15
Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16
Various individual exemptions; see 105 ILCS 5/19-1

Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.

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

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3	**Cash Basis Fund Balance as of July 1, 2024**		1,193,678				
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	2,840,249	42,372,231	0		
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	14,816	0	0	0	0
7	Drivers' Education Fees	10-1970					0
8	School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9	Driver Education	10 or 20-3370					71,996
10	Other Receipts (Describe & Itemize)	--	0	0	0	0	0
11	Sale of Bonds	10, 20, 40 or 60-7200		0	0	0	
12	**Total Receipts**		2,855,065	42,372,231	0	0	71,996
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		42,372,231			71,996
15	Facilities Acquisition & Construction Services	20 or 60-2530		0	0	0	0
16	Tort Immunity Services	80	2,416,252				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200				0	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				0	
20	Debt Services Other (Describe & Itemize)	30-5400				0	
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--	0	0	0	0	0
23	**Total Disbursements**		2,416,252	42,372,231	0	0	71,996
24	**Ending Cash Basis Fund Balance as of June 30, 2025**		1,632,491	0	0	0	0
25	**Reserved Cash Balance**	714	0	0	0	0	0
26	**Unreserved Cash Balance**	730	1,632,491	0	0	0	0

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]		
29			
30	**Yes** [ ] **No** [X] 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:	2,416,252
32		Total Reserve Remaining:	1,632,491
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.*		
35	**Expenditures:**		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		1,144,311
37	Unemployment Insurance Act		0
38	Insurance (Regular or Self-Insurance)		1,271,941
39	Risk Management and Claims Service		0
40	Judgments/Settlements		0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0
43	Legal Services		0
44	Principal and Interest on Tort Bonds		0
45	Other -Explain on Itemization 44 tab		0
46	**Total**		0
47	**G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0**		**OK**

[a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

[b] 55 ILCS 5/5-1006.7

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	X	Yes			No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	814,130									814,130
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	34,972									34,972
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		849,102	0		0	0	0			0	849,102

Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	276,885									276,885
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	46,050									46,050
Total Revenue Section B		322,935	0		0	0	0			0	322,935

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	1,172,037	0		0	0	0			0	1,172,037
Total Other Federal Revenue from Revenue Tab	4998	1,172,037	0		0	0	0			0	1,172,037
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	**Expenditure Section B:**											
64				DISBURSEMENTS								
65	**ESSER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
66				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	**FUNCTION**											
68	**1. List the total expenditures for the Functions 1000 and 2000 below**											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82				DISBURSEMENTS								
83	**GEER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
84				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
85	**FUNCTION**											
86	**1. List the total expenditures for the Functions 1000 and 2000 below**											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	**Expenditure Section D:**											
100				DISBURSEMENTS								
101	**GEER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
102				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
103	**FUNCTION**											
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
108	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
113	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118				DISBURSEMENTS								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		211,293	17,516	1,248	84,913					314,970
124	SUPPORT SERVICES Total Expenditures	2000		51,298	16,266	127,102		20,858				215,524
126	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
127	Facilities Acquisition and Construction Services (Total)	2530						20,858				20,858
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
131	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				67,579						67,579
134	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				67,579	0	0		0		67,579

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	**Expenditure Section F:**											
136				DISBURSEMENTS								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				DISBURSEMENTS								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	**FUNCTION**											
158	**1. List the total expenditures for the Functions 1000 and 2000 below**											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0

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CARES, CRRSA, ARP Schedule
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	A	B	C	D	E	F	G	H	I	J	K	L
171	**Expenditure Section H:**											
172				----------DISBURSEMENTS----------								
173	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	**FUNCTION**											
176	**1. List the total expenditures for the Functions 1000 and 2000 below**											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
185	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0
189	**Expenditure Section I:**											
190				----------DISBURSEMENTS----------								
191	**ARP Homeless I (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	**FUNCTION**											
194	**1. List the total expenditures for the Functions 1000 and 2000 below**											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000					26,274					26,274
198	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
203	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	Total Technology				0	0	0		0		0

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CARES, CRRSA, ARP Schedule
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	A	B	C	D	E	F	G	H	I	J	K	L
207	**Expenditure Section J:**											
208				DISBURSEMENTS								
209	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
211	**FUNCTION**											
212	**1. List the total expenditures for the Functions 1000 and 2000 below**											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
216	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
221	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
225	**Expenditure Section K:**											
226				DISBURSEMENTS								
227	**Other CARES Act Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
229	**FUNCTION**											
230	**1. List the total expenditures for the Functions 1000 and 2000 below**											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
234	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
239	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
243	**Expenditure Section L:**											
244				DISBURSEMENTS								
245	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
246				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	**FUNCTION**											
248	**1. List the total expenditures for the Functions 1000 and 2000 below**											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
252	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
257	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				DISBURSEMENTS								
263	**Other ARP Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	**FUNCTION**											
266	**1. List the total expenditures for the Functions 1000 and 2000 below**											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
270	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
275	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281				DISBURSEMENTS								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
283				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
284	**FUNCTION**											
285	INSTRUCTION	1000		211,293	17,516	1,248	84,913	0	0	0		314,970
286	SUPPORT SERVICES	2000		51,298	16,266	127,102	26,274	20,858	0	0		241,798
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	20,858	0	0		20,858
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	**TOTAL EXPENDITURES**										Functions 1000 & 2000 total	556,768
291												
292	**Expenditure Section O:**											
293				DISBURSEMENTS								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
295				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
296	**FUNCTION**											

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

	A	B	C	D	E	F	G	H	I	J	K	L
297	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)**	Total Technology				67,579	0	0		0		67,579

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
3	**Works of Art & Historical Treasures**	210				0		0	0	0	0	0
4	**Land**	220										
5	Non-Depreciable Land	221	11,625,600	0	0	11,625,600						11,625,600
6	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
7	**Buildings**	230										
8	Permanent Buildings	231	431,050,922	21,639,756	0	452,690,678	50	87,957,721	4,813,656	0	92,771,377	359,919,301
9	Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	27,025,007	0	22,278	27,002,729	20	17,378,096	750,407	22,278	18,106,225	8,896,504
11	**Capitalized Equipment**	250										
12	10 Yr Schedule	251	29,492,173	3,328,028	8,880,009	23,940,192	10	20,412,714	1,476,517	8,630,012	13,259,219	10,680,973
13	5 Yr Schedule	252	12,506,569	11,021,384	1,862,564	21,665,389	5	4,733,725	4,741,045	1,841,065	7,633,705	14,031,684
14	3 Yr Schedule	253	0			0	3	0	0	0	0	0
15	**Construction in Progress**	260	18,088,757	12,859,131	19,881,581	11,066,307	--					11,066,307
16	**Total Capital Assets**	200	529,789,028	48,848,299	30,646,432	547,990,895		130,482,256	11,781,625	10,493,355	131,770,526	416,220,369
17	**Non-Capitalized Equipment**	700				13,841,400	10		1,384,140			
18	**Allowable Depreciation**								13,165,765			

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
		OPERATING EXPENSE PER PUPIL		
EXPENDITURES:				
ED	Expenditures 16-24, L116	Total Expenditures	$	302,522,317
O&M	Expenditures 16-24, L155	Total Expenditures		28,063,788
DS	Expenditures 16-24, L178	Total Expenditures		30,129,777
TR	Expenditures 16-24, L214	Total Expenditures		23,840,522
MR/SS	Expenditures 16-24, L292	Total Expenditures		6,197,309
TORT	Expenditures 16-24, L429	Total Expenditures		2,416,252
		Total Expenditures	$	**393,169,965**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	$	0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		1,044,341
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		2,500,280
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		1,141,272
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		945,676
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		12,595,715
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		1,453,749
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		5,549,776
ED	Expenditures 16-24, L116, Col G	- Capital Outlay		1,860,559
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		13,464,341
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		2,515,931
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		375,599
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		22,399,679	
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		15,280	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		1,460	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		970	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		76,898	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		1,411	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		4,877	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		8,486	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**65,956,300**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		327,213,665	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		18,545.92	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**17,643.43**	
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		1,914,449	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		700,617	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		108,156	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		84,631	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		42,068	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		218,683	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		424,322	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		162,871	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		4,114,640	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		431,676	
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		77,328	
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		71,996	

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)

This schedule is completed for school districts only.

	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	10,158,174
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	169,020
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	3,055,875
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	7,794,055
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	3,725,924
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	192,655
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	5,795,571
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	403,141
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	168,464
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)	119,974
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	471,898
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	514,528
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	879,412
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	2,922,355
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	1,172,037
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses	(849,102)
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	8,645,733
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	2,933,283
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$ **56,624,434**
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**	270,589,231
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**	13,165,765
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**	283,754,996
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**	18,545.92
201				**Total Estimated PCTC (Line 199 divided by Line 200)** *	$ **15,300.13**

***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.**

**Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194

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Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. *The contract must be coded to one of the combinations listed on the icon below.*
2. *The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).*
3. *Only list contracts that were paid over $50,000 for the fiscal year.*

Use the resources to the right to determine if the contract should be listed below.

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

3BC2F43.pdf

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
ED-Instruction-Purchased Services	10-1000-300	NORTHERN KANE EDUCATIONAL CORP	9,871,978	50,000	9,821,978
ED-Instruction-Purchased Services	10-1000-300	EDUSTAFF LLC	5,377,250	50,000	5,327,250
ED-Instruction-Purchased Services	10-1000-300	ORGANIC LIFE LLC	926,080	50,000	876,080
ED-Instruction-Purchased Services	10-1000-300	RICOH USA INC	87,301	50,000	37,301
ED-Instruction-Purchased Services	10-1000-300	LEARNWELL	226,274	50,000	176,274
ED-Instruction-Purchased Services	10-1000-300	BRIDGES FOR LANGUAGE	53,984	50,000	3,984
ED-Instruction-Purchased Services	10-1000-300	ATI HOLDINGS LLC	161,601	50,000	111,601
ED-Instruction-Purchased Services	10-1000-300	GROOT INC	161,759	50,000	111,759
ED-Instruction-Purchased Services	10-1000-300	ARBITERSPORTS	245,173	50,000	195,173
ED-Instruction-Purchased Services	10-1000-300	AGILE SPORTS TECHNOLOGIES	52,200	50,000	2,200
ED-Instruction-Purchased Services	10-1000-300	ENTERPRISE FM TRUST	71,686	50,000	21,686
ED-Instruction-Purchased Services	10-1000-300	ISTATION	66,320	50,000	16,320
ED-Instruction-General Supplies	10-1000-400	BSN SPORTS LLC	144,171	50,000	94,171
ED-Instruction-General Supplies	10-1000-400	GARVEY'S OFFICE PRODUCTS	61,877	50,000	11,877
ED-Instruction-General Supplies	10-1000-400	AMAZON CAPITAL SERVICES INC	77,832	50,000	27,832
ED-Instruction-General Supplies	10-1000-400	MURNANE PAPER COMPANY	81,949	50,000	31,949
ED-Instruction-General Supplies	10-1000-400	SCHOOL SPECIALTY, LLC	640,984	50,000	590,984
ED-Instruction-General Supplies	10-1000-400	ART OF EDUCATION UNIVERSITY	58,716	50,000	8,716
ED-Instruction-General Supplies	10-1000-400	DAWNSIGNPRESS	66,803	50,000	16,803
ED-Instruction-General Supplies	10-1000-400	VISTA HIGHER LEARNING INC	77,066	50,000	27,066
ED-Instruction-General Supplies	10-1000-400	MPS BEDFORD FREEMAN WORTH	96,850	50,000	46,850
ED-Instruction-General Supplies	10-1000-400	GOODHEART-WILCOX PUBLISHER	152,488	50,000	102,488
ED-Instruction-General Supplies	10-1000-400	MCGRAW-HILL SCHOOL EDUCTION	181,645	50,000	131,645
ED-Instruction-General Supplies	10-1000-400	TEACHERS CURRICULUM INSTITUTE	520,682	50,000	470,682
ED-Instruction-General Supplies	10-1000-400	AMPLIFY EDUCATION INC	664,614	50,000	614,614
ED-Instruction-General Supplies	10-1000-400	SCHOOL HEALTH CORPORATION	66,611	50,000	16,611
ED-Instruction-General Supplies	10-1000-400	VEX ROBOTICS INC	53,659	50,000	3,659
ED-Instruction-General Supplies	10-1000-400	TEACHER CREATED MATERIALS	85,002	50,000	35,002
ED-Instruction-General Supplies	10-1000-400	ETA HAND2MIND	84,822	50,000	34,822
ED-Instruction-General Supplies	10-1000-400	SCHOLASTIC INC	257,723	50,000	207,723
ED-Instruction-General Supplies	10-1000-400	LAKESHORE LEARNING MATERIALS	84,536	50,000	34,536
ED-Instruction-Other Objects	10-1000-600	ABC SCHOOL OF COSMETOLOGY	63,400	50,000	13,400
ED-Instruction-Other Objects	10-1000-600	NEW LEADER ACADEMY	57,841	50,000	7,841
ED-Instruction-Other Objects	10-1000-600	MARYVILLE ACADEMY	66,204	50,000	16,204
ED-Instruction-Other Objects	10-1000-600	FELICITY SCHOOLS	76,371	50,000	26,371
ED-Instruction-Other Objects	10-1000-600	SPECIAL EDUCATION SYSTEMS	76,648	50,000	26,648
ED-Instruction-Other Objects	10-1000-600	OMBUDSMAN EDUCATIONAL SERVICE	76,890	50,000	26,890
ED-Instruction-Other Objects	10-1000-600	NEW CONNECTIONS ACADEMY	108,584	50,000	58,584
ED-Instruction-Other Objects	10-1000-600	EASTER SEALS METROPOLITAN CHIC	118,654	50,000	68,654
ED-Instruction-Other Objects	10-1000-600	FOX TECH CENTER	119,672	50,000	69,672
ED-Instruction-Other Objects	10-1000-600	COVE SCHOOL	123,344	50,000	73,344
ED-Instruction-Other Objects	10-1000-600	HEARTSPRING INC	127,673	50,000	77,673
ED-Instruction-Other Objects	10-1000-600	CONNECTION DAY SCHOOL	135,723	50,000	85,723
ED-Instruction-Other Objects	10-1000-600	ADVENTIST GLENOAKS HOSPITAL	144,258	50,000	94,258
ED-Instruction-Other Objects	10-1000-600	LITTLE CITY FOUNDATION	163,629	50,000	113,629
ED-Instruction-Other Objects	10-1000-600	CLASSROOM CONNECTION DAY SCHOO	175,062	50,000	125,062
ED-Instruction-Other Objects	10-1000-600	BRIGHTMONT ACADEMY	182,923	50,000	132,923
ED-Instruction-Other Objects	10-1000-600	STREAMWOOD BEHAVIORAL HEALTH	187,415	50,000	137,415
ED-Instruction-Other Objects	10-1000-600	HOPE LEARNING ACADEMY	204,689	50,000	154,689
ED-Instruction-Other Objects	10-1000-600	NORTHWEST SUBURBAN SPECIAL	211,620	50,000	161,620
ED-Instruction-Other Objects	10-1000-600	MARKLUND	258,021	50,000	208,021
ED-Instruction-Other Objects	10-1000-600	ALLENDALE ASSOCIATION	272,080	50,000	222,080
ED-Instruction-Other Objects	10-1000-600	NEURORESTORATIVE CHICAGO	276,863	50,000	226,863
ED-Instruction-Other Objects	10-1000-600	SUMMIT SCHOOL INC	293,785	50,000	243,785
ED-Instruction-Other Objects	10-1000-600	LUMEN ACADEMY	298,438	50,000	248,438
ED-Instruction-Other Objects	10-1000-600	CLARE WOODS ACADEMY	348,762	50,000	298,762
ED-Instruction-Other Objects	10-1000-600	SHRUB OAK INTERNATIONAL SCHOOL	433,509	50,000	383,509
ED-Instruction-Other Objects	10-1000-600	THE WINSTON KNOLLS SCHOOL	439,631	50,000	389,631
ED-Instruction-Other Objects	10-1000-600	ALEXANDER LEIGH CTR FOR AUTISM	532,059	50,000	482,059
ED-Instruction-Other Objects	10-1000-600	CAMELOT THERAPEUTIC SCHOOLS LL	760,247	50,000	710,247
ED-Instruction-Other Objects	10-1000-600	SPECIAL EDUCATION SERVICES	878,295	50,000	828,295
ED-Instruction-Other Objects	10-1000-600	PARKLAND PREPARATORY ACADEMY	961,384	50,000	911,384
ED-Instruction-Other Objects	10-1000-600	NORTHWESTERN ILLINOIS ASSOCIAT	1,280,068	50,000	1,230,068
ED-Instruction-Other Objects	10-1000-600	SEAL OF ILLINOIS	1,905,380	50,000	1,855,380
ED-Instruction-Other Objects	10-1000-600	HEARTSPRING INC	248,470	50,000	198,470
Ed Support Services-Pupil-Purchased Services	10-2100-300	FAMILY SERVICE ASSOCIATION OF GREAT	105,220	50,000	55,220
Ed Support Services-Pupil-Purchased Services	10-2100-300	ROSECRANCE INC	502,155	50,000	452,155
Ed Support Services-Pupil-Purchased Services	10-2100-300	SUPERPSYCHED SUPPORT	62,365	50,000	12,365
Ed Support Services-Pupil-Purchased Services	10-2100-300	APERTURE EDUCATION LLC	54,000	50,000	4,000
Ed Support Services-Pupil-Purchased Services	10-2100-300	CENTER FOR PSYCHOLOGICAL SVCS	424,900	50,000	374,900
Ed Support Services-Pupil-Purchased Services	10-2100-300	SPEECH KIDZ LLC	108,743	50,000	58,743
Ed Support Services-Pupil-General Supplies	10-2100-400	AVID	50,997	50,000	997
Ed Support Services-Pupil-Other Objects	10-2100-600	AVID	52,096	50,000	2,096
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	BRAIN POP	63,063	50,000	13,063
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	WEVIDEO INC	73,046	50,000	23,046
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	HANOVER RESEARCH COUNCIL	95,000	50,000	45,000
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	SCHOLASTIC INC	73,574	50,000	23,574
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	ACT EDUCATION CORP	78,201	50,000	28,201
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	SCHOOLYTICS INC	140,000	50,000	90,000
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD	183,194	50,000	133,194
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	POWERSCHOOL GROUP LLC	223,703	50,000	173,703
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	CURRICULUM ASSOCIATES INC	853,466	50,000	803,466
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	SOLUTION TREE	123,095	50,000	73,095
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	STAR AUTISM HOLDINGS LLC	50,750	50,000	750
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	RENAISSANCE LEARNING	79,780	50,000	29,780
Ed Support Services-Instructional Staff-Purchased Services	10-2200-300	PEARSON ASSESSMENTS	82,962	50,000	32,962
Ed Support Services-Instructional Staff-General Supplies	10-2200-400	FRANKLIN COVEY CO.	800,466	50,000	750,466
Ed Support Services-Instructional Staff-General Supplies	10-2200-400	FOLLETT CONTENT SOLUTIONS LLC	77,138	50,000	27,138

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Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Ed Support Services-General Admin-Purchased Services	10-2300-300	MILLER COOPER AND CO LTD	51,463	50,000	1,463
Ed Support Services-General Admin-Purchased Services	10-2300-300	KRIHA BOUCEK LLC	68,702	50,000	18,702
Ed Support Services-School Admin-General Supplies	10-2400-400	HINCKLEY SPRINGS	71,634	50,000	21,634
Ed-Fiscal Services-Purchased Services	10-2500-300	FRONTLINE EDUCATION	227,221	50,000	177,221
Ed-Fiscal Services-Purchased Services	10-2500-300	CSG FORTE PAYMENTS INC	97,679	50,000	47,679
Ed-Fiscal Services-Purchased Services	10-2500-300	ORGANIC LIFE LLC	8,131,076	50,000	8,081,076
Ed-Staff Services-Purchased Services	10-2600-300	MANPOWER	299,129	50,000	249,129
Ed-Staff Services-Purchased Services	10-2600-300	THE STEPPING STONES GROUP	761,595	50,000	711,595
Ed-Staff Services-Purchased Services	10-2600-300	NORTHWESTERN MEDICINE OCC HEAL	265,155	50,000	215,155
Ed-Staff Services-Purchased Services	10-2600-300	PLANTE & MORAN PLLC	50,000	50,000	0
Ed-Staff Services-Purchased Services	10-2600-300	ISCORP	119,994	50,000	69,994
Ed-Staff Services-Purchased Services	10-2600-300	RICOH USA INC	134,994	50,000	84,994
Ed-Staff Services-Purchased Services	10-2600-300	GRANITE TELECOMMUNICATIONS LLC	76,329	50,000	26,329
Ed-Staff Services-Purchased Services	10-2600-300	PEERLESS NETWORK	143,870	50,000	93,870
Ed-Staff Services-Purchased Services	10-2600-300	COMCAST	90,000	50,000	40,000
Ed-Staff Services-Purchased Services	10-2600-300	T-MOBILE USA INC	111,121	50,000	61,121
Ed-Staff Services-Purchased Services	10-2600-300	MHC SOFTWARE	54,518	50,000	4,518
Ed-Staff Services-Purchased Services	10-2600-300	REMIND101 INC	55,935	50,000	5,935
Ed-Staff Services-Purchased Services	10-2600-300	CUSTOM COMPUTER SPECIALISTS LL	58,938	50,000	8,938
Ed-Staff Services-Purchased Services	10-2600-300	SHI INTERNATIONAL CORP	59,587	50,000	9,587
Ed-Staff Services-Purchased Services	10-2600-300	FOLLETT SOFTWARE LLC	61,890	50,000	11,890
Ed-Staff Services-Purchased Services	10-2600-300	GOV CONNECTION INC	69,685	50,000	19,685
Ed-Staff Services-Purchased Services	10-2600-300	SKYWARD INC	77,088	50,000	27,088
Ed-Staff Services-Purchased Services	10-2600-300	B&B NETWORKS INC	86,557	50,000	36,557
Ed-Staff Services-Purchased Services	10-2600-300	CENTER FOR INTERNET SECURITY	90,000	50,000	40,000
Ed-Staff Services-Purchased Services	10-2600-300	IDENTITY AUTOMATION LP	144,276	50,000	94,276
Ed-Staff Services-Purchased Services	10-2600-300	HAPARA	163,400	50,000	113,400
Ed-Staff Services-Purchased Services	10-2600-300	CLASSLINK INC	174,888	50,000	124,888
Ed-Staff Services-Purchased Services	10-2600-300	POWERSCHOOL GROUP LLC	428,236	50,000	378,236
Ed-Staff Services-Purchased Services	10-2600-300	CDW-G	1,158,229	50,000	1,108,229
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	GROOT INC	238,756.80	50,000	188,757
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	ENTERPRISE FM TRUST	409,275.69	50,000	359,276
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	BRIGHTLY SOFTWARE INC	84,317.59	50,000	34,318
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CONTECH MSI CO	118,954.44	50,000	68,954
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CINTAS CORPORATION	211,500.29	50,000	161,500
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	ANDERSON LOCK COMPANY LTD	51,505.63	50,000	1,506
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	NEUCO INC	65,076.75	50,000	15,077
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	TRANE COMPANY	218,518.61	50,000	168,519
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF HAMPSHIRE	295,553.25	50,000	245,553
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF CARPENTERSVILLE	393,780.33	50,000	343,780
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF ALGONQUIN	580,773.63	50,000	530,774
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	TRINITY LANDSCAPING	123,082.14	50,000	73,082
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	JDK SERVICES	843,009.00	50,000	793,009
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	FACILISERV	63,633.00	50,000	13,633
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	BR BLEACHERS	76,265.38	50,000	26,265
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	EVERLAST BLACKTOP INC	319,009.00	50,000	269,009
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	OAK FIRE & SECURITY SYSTEMS	53,834.00	50,000	3,834
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	JOHNSON CONTROLS FIRE PROTECTI	90,447.13	50,000	40,447
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	LED RITE LLC	108,830.66	50,000	58,831
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	PEERLESS ENTERPRISES INC	58,505.00	50,000	8,505
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	STALKER SPORTS FLOORING	70,350.00	50,000	20,350
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CORE MECHANICAL INC	744,737.38	50,000	694,737
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CARRIER CORPORATION	60,215.85	50,000	10,216
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	JOHNSON CONTROLS	64,639.03	50,000	14,639
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	RON JONES ELECTRIC INC	88,221.55	50,000	38,222
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF WEST DUNDEE	123,265.60	50,000	73,266
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF ALGONQUIN	385,390.68	50,000	335,391
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CRISIS GO, INC	120,210.00	50,000	70,210
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	PRO-SOURCE DISTRIBUTORS	56,396.69	50,000	6,397
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	NORTH AMERICAN CORPORATION	111,774.34	50,000	61,774
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	WAREHOUSE DIRECT INC	179,931.53	50,000	129,932
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	EXELON CORPORATION	669,227.00	50,000	619,227
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CONSTELLATION NEW ENERGY	4,005,977.00	50,000	3,955,977
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CINTAS CORPORATION	437,890.32	50,000	387,890
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	ANDERSON LOCK COMPANY LTD	87,931.69	50,000	37,932
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	LIBERTYVILLE TILE AND CARPET	110,872.77	50,000	60,873
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	FERGUSON ENTERPRISES INC	108,017.53	50,000	58,018
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	TRANE COMPANY	102,622.24	50,000	52,622
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	RENAISSANCE COMMUNICATION SYST	66,140.22	50,000	16,140
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CDW-G	92,366.14	50,000	42,366
TR-Pupil Transportation Services-Purchased Services	40-2550-300	SPECIAL EDUCATION SYSTEMS	203,814	50,000	153,814
TR-Pupil Transportation Services-Purchased Services	40-2550-300	AXESS TRANSPORTATION	207,412.00	50,000	157,412
TR-Pupil Transportation Services-Purchased Services	40-2550-300	AMERICAN TAXI DISPATCH INC	381,779.00	50,000	331,779
TR-Pupil Transportation Services-Purchased Services	40-2550-300	DURHAM SCHOOL SERVICES	20,795,658.09	50,000	20,745,658
TR-Pupil Transportation Services-General Supplies	40-2550-400	AL WARREN OIL COMPANY INC	1,196,346	50,000	1,146,346
TR-Pupil Transportation Services-General Supplies	40-2550-400	EXELON CORPORATION	669,227.08	50,000	619,227
TORT-Support Services-General Admin-Purchased Services	80-2300-300	COLLECTIVE LIABILITY INS COOP	2,364,586.00	50,000	2,314,586
Total			88,017,962	0	79,767,962

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	21,689
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	818,126
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		191,924,867		191,924,867
Support Services:					
Pupil	2100		32,553,691		32,553,691
Instructional Staff	2200		11,536,910		11,536,910
General Admin.	2300		4,354,095		4,354,095
School Admin.	2400		21,589,979		21,589,979
Business:					
Direction of Business Spt. Srv.	2510	461,315	0	461,315	0
Fiscal Services	2520	1,463,183	0	1,463,183	0
Oper. & Maint. Plant Services	2540		26,447,035	26,447,035	0
Pupil Transportation	2550		24,034,005		24,034,005
Food Services	2560		8,327,412		8,327,412
Internal Services	2570	504,090	0	504,090	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		822,773		822,773
Staff Services	2640	4,532,724	0	4,532,724	0
Data Processing Services	2660	9,080,488	0	9,080,488	0
Other:	2900		140,263		140,263
Community Services	3000		1,462,235		1,462,235
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(79,767,962)		(79,767,962)
Total		16,041,800	243,425,303	42,488,835	216,978,268
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	16,041,800	Total Indirect Costs:	42,488,835
		Total Direct Costs:	243,425,303	Total Direct Costs:	216,978,268
		= **6.59%**		= **19.58%**	

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REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2025

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.

CUSD 300
31045300026

31-045-3000-26_AFR25 CUSD 300

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.**
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
Service or Function ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits					
Energy Purchasing					
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance		X	X		Collective Liablility Insurance Cooperative (CLIC)
Investment Pools		X	X		Illinois School District Liquid Asset Fund (ISDLAF)
Legal Services					
Maintenance Services					
Personnel Recruitment					
Professional Development		X	X		Regional Office of Education (ROE)
Shared Personnel		X	X		EduStaff Inc. (K-12 subsitute staffing service)
Special Education Cooperatives		X	X		Northwestern Illionis Association (NIA), Rockford Public Schools, Woodstock CUSD 200
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing		X	X		Various National and state purchasing cooperatives
Technology Services					
Transportation		X	X		East Aurora SD 131, School District 54, Arligton Heights SD 25, Township H.S. District 214
Vocational Education Cooperatives		X	X		Northern Kane County Regional Vocational System EFE 110, Elgin Community College
All Other Joint/Cooperative Agreements		X	X		Northern Kane Education Corp for the Cambridge Lakes Charter School
Other					

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: CUSD 300
RCDT Number: 31045300026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,378,192		0	1,378,192	1,256,775		0	1,256,775
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	451,348	0	0	451,348	482,232		0	482,232
5. Internal Services	2570	454,729		0	454,729	453,704		0	453,704
6. Direction of Central Support Services	2610	0		0	0			0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		91,075			91,075	82,596		0	82,596
8. Totals		2,193,194	0	0	2,193,194	2,110,115	0	0	2,110,115
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									-4%

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CERTIFICATION
I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

If line 9 is greater than 5% please check one box below.

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

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

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

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

1. Page 26: GASB 87 Leases - $8,228,582 of new leases issued during FY 2025. Proceeds are part of Other Sources Not Classified Elsewhere in the Educational Fund on the Acct Summary 7-9 tab
2. Page 26: Principal retired on page 26 is $15,280 higher than payments of principal on the Expenditures tab, as $15,280 in lease payments were made out of the Transportation Fund in FY 2025.
3.
4.

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Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17.

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).

[13] GASB Statement No. 87; all leases should be reflected on this line.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.

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	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION** **Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
2	***Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.***					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- *If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*					
5	- *If the Annual Financial Report requires a deficit reducton plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.*					
6	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(All AFR pages must be completed to generate the following calculation)*					
7	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
8	**Direct Revenues**	296,459,349	42,520,781	24,987,598	2,721,418	366,689,146
9	**Direct Expenditures**	302,522,317	28,063,788	23,840,522		354,426,627
10	**Difference**	(6,062,968)	14,456,993	1,147,076	2,721,418	**12,262,519**
11	**Fund Balance - June 30, 2025**	66,604,823	4,591,832	10,005,980	44,957,914	**126,160,549**
12						
13			**Balanced - no deficit reduction plan is required.**			
14						
15						

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FY 2025 Audit Checklist

RCDT: 31045300026
School District/Joint Agreement Name: CUSD 300
Auditor Name: Betsy Allen
License #: 065-046525 License Expiration Date (below): 09/30/2027
31-045-3000-26_AFR25 CUSD 300

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in RED and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
7. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	ERROR!
8. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
10. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
11. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK

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Community Unit School District 300

NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Community Unit School District 300 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report, while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational, Working Cash, and Tort while these funds are combined and presented as the General fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financials statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements do not.

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

   Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

   Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation and amortization accounting is not applicable, except to determine the per capita tuition charge.

   Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds, debt certificates, QZAB bonds, subscription liabilities and lease liabilities.

   The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

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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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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

	Generally Accepted Accounting Principles					Regulatory Basis	
Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	$ 501,611	$ -	$ -	$ 1,525,171	$ 66,103,212	$ 2,026,782	$ 66,103,212
Operations and Maintenance	-	4,591,832	-	-	-	-	4,591,832
Debt Services	-	14,359,797	-	-	-	-	14,359,797
Transportation	-	10,005,980	-	-	-	-	10,005,980
Municipal Retirement/ Social Security	-	5,169,171	-	-	-	-	5,169,171
Capital Projects	-	47,343,536	-	-	-	-	47,343,536
Working Cash	-	-	-	-	44,957,914	-	44,957,914
Tort	-	1,632,491	-	-	-	-	1,632,491
	$ 501,611	$ 83,102,807	$ -	$ 1,525,171	$ 111,061,126	$ 2,026,782	$ 194,163,933

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, 2025 which were included in this filing with the Illinois State Board of Education, for more detailed information.

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Community Unit School District 300

Annual Federal Financial Compliance Report

Year Ended June 30, 2025

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
U.S Department of Education: Passed Through the Illinois State Board of Education (ISBE)				
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES				
Title I - Low Income (M)	84.010A	24-4300-00	$ -	$ 707,100
Title I - Low Income (M)	84.010A	25-4300-00	-	3,064,683
Title I - School Improvement Grants (M)	84.010A	24-4331-00	-	12,603
Title I - School Improvement Grants (M)	84.010A	25-4331-00	-	95,546
Title I - School Improvement Grants (M)	84.010A	25-4331-PL	-	5,639
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			-	3,885,571
ENGLISH LANGUAGE ACQUISITON STATE GRANTS				
Title III-Immigrant Education Program (IEP)	84.365A	24-4905-00	-	100,566
Title III-Immigrant Education Program (IEP)	84.365A	25-4905-00	-	19,408
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4909-00	-	48,328
Title III-Lang. Inst. Program (LIPLEP)	84.365A	25-4909-00	-	432,270
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4909-PD	-	14,009
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			-	614,581
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS				
Title II - Teacher Quality	84.367A	24-4932-00	-	42,577
Title II - Teacher Quality	84.367A	25-4932-00	-	475,798
Subtotal - 84.367 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			-	518,375

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Community Unit School District 300

31-045-3000-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS				
Title IVA - Student Support and Academic Enrichment	84.424A	24-4400-00	$ -	$ 27,936
Title IVA - Student Support and Academic Enrichment	84.424A	25-4400-00	-	157,996
COVID 19 - Title IV - Stronger Connections	84.424	25-4998-4S	-	219,270
Subtotal - 84.424 -Title IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS			-	405,202
SPECIAL EDUCATION CLUSTER (IDEA)				
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES				
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	24-4600-00	-	3,497
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	25-4600-00	-	104,889
Subtotal - 84.173 - SPECIAL EDUCATION PRESCHOOL GRANTS			-	108,386
SPECIAL EDUCATION GRANTS TO STATES				
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027A	24-4625-00	-	203,486
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027A	25-4625-00	-	199,655
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	24-4620-EI	-	34,288
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	25-4620-EI	-	58,167
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	24-4620-00	-	329,914
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	25-4620-00	-	5,453,025
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATE			-	6,278,535
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			-	6,386,921

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
COVID 19 - EDUCATION STABILIZATION FUND PROGRAM				
COVID-19 - American Rescue Plan - ARP Homeless - McKinney Vento Homeless (LEA)	84.425U	24-4998-HL	$ -	$ 34,972
COVID 19 - American Rescue Plan- Elementary and Secondary School Emergency Relief - Formula Grants	84.425U	24-4998-E3	-	1,058,964
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Elevating Educators - Bilingual Education	84.425U	25-4998-EB	-	15,327
Subtotal - 84.425 - COVID-19 - EDUCATION STABILIZATION FUND PROGRAM			-	1,109,263
U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)				
CHILD NUTRITION CLUSTER				
SCHOOL BREAKFAST PROGRAM				
School Breakfast Program	10.553	24-4220-00	-	287,687
School Breakfast Program	10.553	25-4220-00	-	1,171,918
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			-	1,459,605
NATIONAL SCHOOL LUNCH PROGRAM				
National School Lunch Program	10.555	24-4210-00	-	1,143,220
National School Lunch Program	10.555	25-4210-00	-	4,498,766
National School Lunch Program	10.555	25-4210-LF	-	56,550
COVID 19 - National School Lunch Program	10.555	24-4210-SC	-	31,313
Value of Food Commodities	10.555	FY2025	-	203,046
U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)				
Fresh Fruits and Vegetables	10.555	FY2025	-	615,080
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			-	6,547,975

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)				
SUMMER FOOD SERVICE PROGRAM				
Summer Food Service Program	10.559	25-4225-00	$ -	$ 92,193
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM			-	92,193
FRESH FRUITS AND VEGETABLES				
Fresh Fruits and Vegetables	10.582	25-4240-25	-	82,939
Fresh Fruits and Vegetables	10.582	25-4240-24	-	21,660
Subtotal - 10.582 - FRESH FRUITS AND VEGETABLES			-	104,599
Subtotal - CHILD NUTRITION CLUSTER			-	8,204,372
CHILD AND ADULT CARE FOOD PROGRAM				
Child & Adult Care Food Program	10.558	24-4226-00	-	81,142
Child & Adult Care Food Program	10.558	25-4226-00	-	326,667
Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM			-	407,809
U.S. Department of Education: Passed through Northern Kane County Regional Vocational System:				
Career and Technical Education - Basic Grants to States				
V.E. - Perkins	84.048A	25-4770-00	-	168,464
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES			-	168,464

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education: Passed through Illinois Department of Human Services				
VOCATIONAL REHABILITATION - GRANTS TO THE STATES				
Division of Rehab Services - STEP - Vocational Services	84.126	25-4998-00	$ -	$ 46,050
Subtotal - 84.126 - VOCATIONAL REHABILITATION - GRANTS TO THE STATES			-	46,050
U.S. Department of Health and Human Services: Passed through Illinois Department of Healthcare and Family Services				
MEDICAID CLUSTER				
MEDICAL ASSISTANCE PROGRAM				
Medicaid Matching - Administrative Outreach (M)	93.778	25-4991-00	-	879,412
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			-	879,412
Subtotal - MEDICAID CLUSTER			-	879,412
TOTAL FEDERAL AWARDS			$ -	$ 22,626,020

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

The accompanying notes are an integral part of this schedule.

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Community Unit School District 300

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

June 30, 2025

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Unit School District 300 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

Auditee elected to use 10% de minimis cost rate? X YES _____ NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Community Unit School District 30 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
N/A - none		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Community Unit School District 30 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	$203,046		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$615,080	Total Non-Cash	**$818,126**

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	$0
Auto	$0
General Liability	$0
Workers Compensation	$0
Loans/Loan Guarantees Outstanding at June 30:	$0
District had Federal grants requiring matching expenditures	No (Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

[5] This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

[6] The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

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Community Unit School District 300

31-045-3000-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

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[7])

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

IDENTIFICATION OF MAJOR PROGRAMS:[8]

AL NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
84.010A	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES	3,885,571
93.778	MEDICAID CLUSTER	879,412
	Total Amount Tested as Major	$4,764,983

Total Federal Expenditures for 7/1/2024 - 6/30/2025 $22,626,020

% tested as Major **21.06%**

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

Auditee qualified as low-risk auditee? _X_ YES ___ NO

[7] If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

[8] Major programs should generally be reported in the same order as they appear on the SEFA.

[9] When the AL number is not available, include other identifying number, if applicable.

[10] The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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Community Unit School District 300

31-045-3000-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 -** None **2. THIS FINDING IS:** ☐ New ☐ **Repeat from Prior Year?** **Year originally reported?**

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and / or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - None** **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ **5. AL No.:** _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Community Unit School District 300
31-045-3000-26

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
June 30, 2025

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

Finding Number	Condition	Current Status[20]
None		

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

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:
- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.