

## **Agenda**

1. CALL TO ORDER - President Chris Kopinski
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE - WCHS Student Council
4. VISITORS AND CORRESPONDENCE
  - 4.1. Recipients of the 2024 College Board National Recognition Program: Braelyn Feehan, Amelia Heinze, Christian Juarez, Zackary Mickelson, Julian Ortiz, Grace Reed, John Turnbull, and Benjamin Wake
  - 4.2. Library Grant - Tom Gross
  - 4.3. RPG Summer Camp - Tom Gross and Dan Reem
5. REPORTS
  - 5.1. Audit Report - Koch Consultants, Ltd.
  - 5.2. IASB- Bonnie Nofsinger
  - 5.3. Deans' Report
  - 5.4. Enrollment Report
  - 5.5. Administrator for Instructional Data and Research's Report
  - 5.6. Financial Report
  - 5.7. Board Committee Reports
6. DISCUSSION AND INFORMATIONAL ITEMS
  - 6.1. Resignation - Matthew Braman, Instructional Aide and Assistant Girls Basketball Coach
  - 6.2. Resignation - Josh Edwards, Assistant Girls Soccer Coach
  - 6.3. Midterm and Five-year Graduates
  - 6.4. Course Proposals and Curriculum Revisions for the 2025-2026 School Year
  - 6.5. 2025-2026 School Calendar
  - 6.6. FOIA - Professional Services
  - 6.7. Joint Annual Conference 2024
  - 6.8. School Board Members Day - November 15, 2024
  - 6.9. BOE Replacement Process
  - 6.10. Other
7. CONSENT AGENDA
  - 7.1. Minutes
    - 7.1.1. Regular Board Meeting Minutes - October 15, 2024
    - 7.1.2. Executive Session Minutes - October 15, 2024
    - 7.1.3. Finance Committee Meeting Minutes - October 16, 2024
    - 7.1.4. Curriculum Committee Meeting Minutes - November 1, 2024
    - 7.1.5. Special Board Meeting Minutes - November 4, 2024
    - 7.1.6. Executive Session Minutes - November 4, 2024
    - 7.1.7. Safety Committee Meeting Minutes - November 6, 2024
    - 7.1.8. Executive Session Minutes - November 6, 2024
    - 7.1.9. Finance Committee Meeting Minutes - November 7, 2024

- 7.2. Bills
- 7.3. Out of District Volunteers
- 7.4. ICC Partnership Agreement under the Dual Credit Quality Act
- 8. ACTION ITEMS
  - 8.1. Personnel
    - 8.1.1. Extracurricular Employment
      - 8.1.1.a. Approve Employment of Dan Garske, Assistant Girls Basketball Coach
  - 8.2. Approve Annual Overnight Honor Band Trips
  - 8.3. Approve Sponsoring Individual Participants to Compete in the IHSA Bowling Post Season
  - 8.4. Approve the Acceptance of the FY 24 Annual Audit and Financial Statements
  - 8.5. Approve the FY 25 School Maintenance Project Grant
  - 8.6. Approve 2024 Tentative Levy Resolution
- 9. EXECUTIVE SESSION
  - 9.1. 5 ILCS 120 (c) (1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.
- 10. ADJOURNMENT

The next regular meeting is scheduled for December 9, 2024.



**ALEXI GIANNOULIAS • Secretary of State & State Librarian**

Illinois State Library, Gwendolyn Brooks Building  
300 S. Second St., Springfield, IL 62701-1796

**ilsos.gov**

## Illinois State Library

### SCHOOL DISTRICT LIBRARY GRANT PROGRAM APPLICATION

Enter initials and date to confirm authorization to submit this application and to acknowledge that you have read and understand the Program Overview and Administrative Rules for this grant offering from the Illinois State Library. If initials have not been entered (typed) on this line, the application will not be reviewed or considered for funding by the Illinois State Library.

\_\_\_\_\_  
Initials

\_\_\_\_\_  
Date

#### PART I: SCHOOL DISTRICT IDENTIFICATION

1. School district's legal name: \_\_\_\_\_
2. School district's Illinois State Library control number (five digits): \_\_\_\_\_
3. School district's (ISBE)  
RCDTS Code (15 digits without dashes): \_\_\_\_\_
4. District's remittance address to receive payments:

\_\_\_\_\_  
Address 1

\_\_\_\_\_  
Address 2

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

5. Contact information for person completing grant application:

\_\_\_\_\_  
Prefix

\_\_\_\_\_  
First name

\_\_\_\_\_  
Last name

\_\_\_\_\_  
Email

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Ext.

**PART II: STANDARDS AND COMPLIANCE**

6. Does this district's school library program provide library services that either meet or show progress toward meeting the Illinois school library standards as most recently adopted by the Association of Illinois School Library Educators?  
[75 ILCS 10/8.4(4)]

- Yes  No

7. Has this district's financial support for the school library or libraries been maintained **undiminished**?  
[75 ILCS 10/8.4(5)]

- Yes – Continue to Question 8
- No – If no, does the district certify that the percentage of diminution of financial support for library services is no more than the percentage of diminution of the district's total support for educational and operations purposes since the submission of the last previous application of the district for the school library per student grant that was funded?  
[75 ILCS 10/8.4(5)]

- Yes – Continue to Question 8
- No – Explain why funding for library services was diminished:

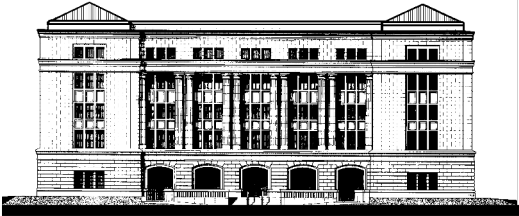
**PART III: PROPOSED PLAN FOR UTILIZING GRANT FUNDS FOR LIBRARY SERVICES**

8. Check all that apply:
- LIBRARY MATERIALS: PRINT AND NON-PRINT — Include books, magazines, newspapers, CDs or DVDs.
  - LIBRARY MATERIALS: ELECTRONIC RESOURCES — Include e-book, audio, video and database subscriptions.
  - LIBRARY AUTOMATION — Include fees for membership and services in an integrated library system, whether a shared consortium or stand-alone, that provides an automated catalog and circulation.
  - LIBRARY STAFF DEVELOPMENT — Include continuing education, conferences/meetings, travel.
  - LIBRARY PROGRAMS — For example, author visits or family reading night events.
  - LIBRARY SUPPLIES — Include book jackets, bookends, magazine storage boxes, book repair tape.
  - LIBRARY TECHNOLOGY — Include devices or equipment purchased for library use and housed in the library or circulated.
  - LIBRARY PERSONNEL
  - LIBRARY SERVICES — Include fees paid to consultants or for library-related, contractual services.
  - OTHER — Identify and explain.









## School District Library Grant Expenditures Report

Identify Fiscal Year (FY): \_\_\_\_\_

School District's Illinois State Library Control Number (five digits): \_\_\_\_\_

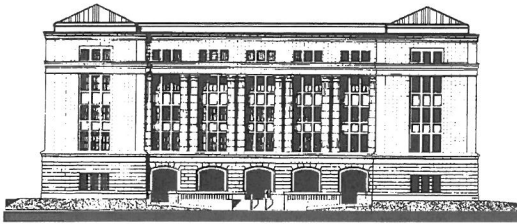
School District's Legal Name: \_\_\_\_\_

### CHECK EXPENDITURES BY CATEGORY

- Library Materials: Print and Non-Print
- Library Materials: Electronic Resources
- Library Automation Systems
- Library Contractual Services
- Library Staff Development
- Library Services: Programs and Public Relations
- Library Supplies
- Library Equipment
- Library Telephone/Telecommunications
- Library Personnel
- Library Professional Services Contracts
- Other – Specify

Total School District Library Grant Program funds received:

\$ \_\_\_\_\_  
(Must be exact amount - do not round up or down)



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## Illinois State Library

### Certification of Eligibility for Grants Pursuant to 75 ILCS 10/ Illinois Library System Act 23 Ill. Adm. Code 3035 Illinois State Library Grant Programs

*Submit with grant application*

It is the policy of the State to encourage and protect the freedom of libraries and library systems to acquire materials without external limitation and to be protected against attempts to ban, remove, or otherwise restrict access to books or other materials.

As the duly authorized representative of the applicant, by signing below, I certify that the:

Washington CHSD 308 Library

Name of Library or Agency

**Has adopted the American Library Association's Library Bill of Rights** that indicates materials should not be proscribed or removed because of partisan or doctrinal disapproval.

Or, in the alternative,

**Is providing a written policy or procedure, approved and in force at the applicant library**, declaring the inherent authority of the library or library system to provide an adequate collection of books and other materials sufficient in size and varied in kind and subject matter to satisfy the library needs of students or patrons served and prohibit the practice of banning specific books or resources.

By signing below, I also certify that at the request of the State Librarian, the library/agency agrees to provide the Illinois State Library with any final decision for reconsideration of library materials during the term of the grant award.

Authorized Signature

Thomas W. Gross

Signature Name (Typed or Printed)

10/11/24

Date

IMC Director Washington Community High School

Title

## INSTRUCTION

### **6:230 Library Media Program**

The Superintendent or designee shall manage the District's library media program to comply with, (1) State law and Illinois State Board of Education (ISBE) rule, and (2) the following standards:

1. The program includes an organized collection of resources available to students and staff to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and support research, as appropriate to students of all abilities in the grade levels served.
2. Financial resources for the program's resources and supplies are allocated to meet students' needs.
3. Students in all grades served have equitable access to library media resources.
4. The advice of an individual who is qualified according to ISBE rule is sought regarding the overall direction of the program, including the selection and organization of materials, provision of instruction in information and technology literacy, and structuring the work of library paraprofessionals.
5. The practice of banning books or other materials within the District's library media program is prohibited.
6. Staff members are invited to recommend additions to the collection.
7. Students may freely select resource center materials as well as receive guided selection of materials appropriate to specific, planned learning experiences.

Parents/guardians, employees, and community members who believe that library media program resources violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*.

The Superintendent or designee shall establish criteria consistent with this policy for the review of objections. Parents/guardians, employees, and community members with suggestions or complaints about library media program resources may complete a *Library Media Resource Objection Form*. The Superintendent or designee shall inform the parent/guardian, employee, or community member, as applicable, of the District's decision.

#### LEGAL REF:

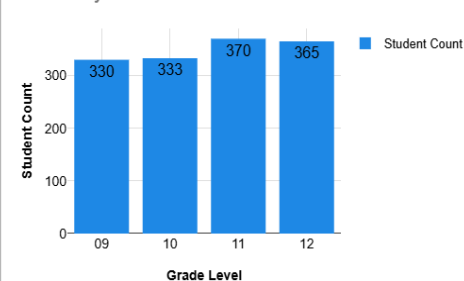
75 ILCS 10/8.7.

23 Ill.Admin.Code §1.420(o).

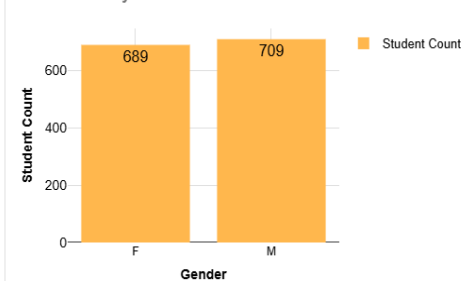
CROSS REF.: 2:260 (Uniform Grievance Procedure), 6:60 (Curriculum Content), 6:170 (Title I Programs), 6:210 (Instructional Materials), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs)

Adopted: March 11, 2024

How Many Students are Enrolled in each Grade Level?



Enrollment By Gender



Student Enrollment

School Year	Student Count
2025	1,398

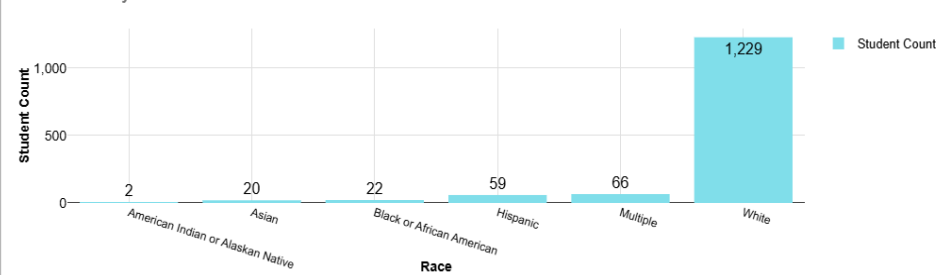
**Filters**

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

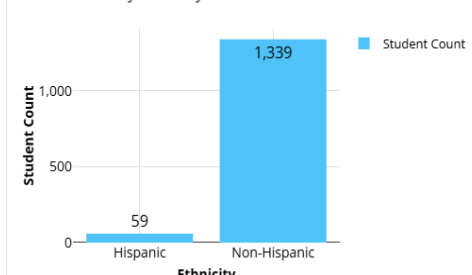
**View Filters**

- Including
  - Student Status
  - Active

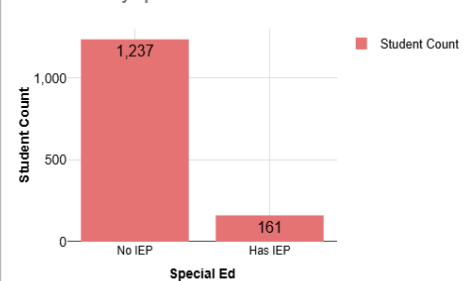
Enrollment By Race



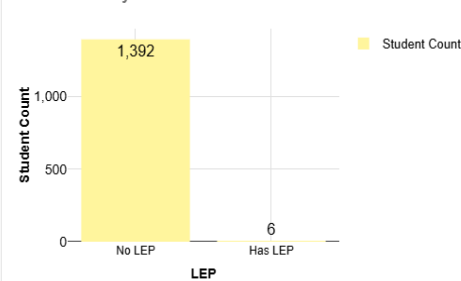
Enrollment By Ethnicity



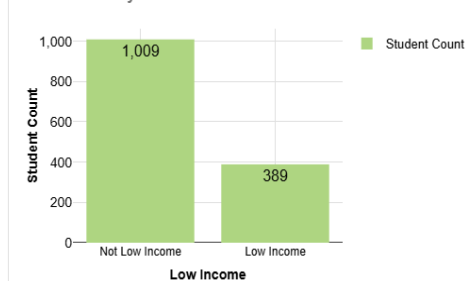
Enrollment By Special Ed Status



Enrollment By LEP



Enrollment By Low Income



**Plan Year 24-25 Health Trust Revenue**

	<u>Payroll employee deductions</u>	<u>Payroll Employer benefit</u>	<u>Payroll FSA Employee deductions</u>	<u>Life. Ins. Employer benefit</u>	<u>Cobra Premiums</u>	<u>Other Misc Refunds &amp; Retiree Premiums</u>	<u>Budget replenish checks</u>	<u>Interest on account</u>	<u>Stop Loss</u>	<u>Total</u>
July	29,670.95	267,042.83	8,448.68	1,846.92	-	3,031.83	-	665.48	109,411.20	<b>420,117.89</b>
August	29,367.23	264,309.26	8,448.68	1,880.77	1,418.49	3,036.83	-	961.99	9,810.51	<b>319,233.76</b>
September	30,838.15	277,547.78	8,448.68	1,925.71	2,482.16	3,588.39	-	911.71	-	<b>325,742.58</b>
October										-
November										-
December										-
Jan										-
Feb										-
Mar										-
Apr										-
May										-
June										-
<b>Total</b>	<b>89,876.33</b>	<b>808,899.87</b>	<b>25,346.04</b>	<b>5,653.40</b>	<b>3,900.65</b>	<b>9,657.05</b>	<b>-</b>	<b>2,539.18</b>	<b>119,221.71</b>	<b>1,065,094.23</b>

Total Employee contributions	\$103,434.03	10%
Total Employer contributions	\$814,553.27	78%
Reimbursement over \$60K and Interest	\$121,760.89	12%
<b>Total Contributions</b>	<b>\$1,039,748.19</b>	<b>100%</b>

Revenue to date	1,039,748.19	Excl FSA
Exp to date	1,004,504.82	Excl FSA
Over/Under	35,243.37	

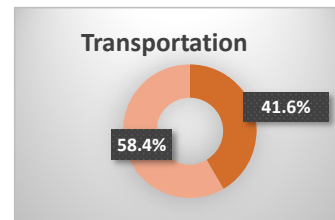
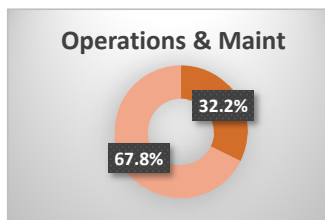
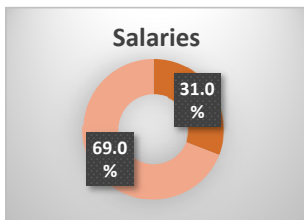
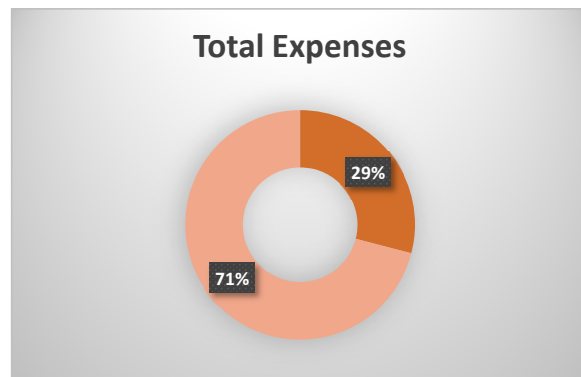
**Plan Year 24-25 Health Trust Expense**

	<u>Medical Claims</u>	<u>Rx Claims</u>	<u>Dental</u>	<u>Vision</u>	<u>Specific Reimbursement</u>	<u>Admin &amp; Stop Loss</u>	<u>Total</u>	<u>FSA Admin Fee</u>	<u>FSA Claims Paid</u>
July	99,509.41	32,545.11	13,025.95	335.00	-	62,895.23	<b>208,310.70</b>	157.50	3,607.32
August	299,463.55	71,311.89	16,019.81	920.00	-	63,397.52	<b>451,112.77</b>	157.50	9,259.09
September	201,247.50	56,568.79	23,110.63	140.00		64,014.43	<b>345,081.35</b>	157.50	5,601.25
October									
November									
December									
Jan									
Feb									
Mar									
Apr									
May									
June									
<b>Total</b>	<b>600,220.46</b>	<b>160,425.79</b>	<b>52,156.39</b>	<b>1,395.00</b>	<b>-</b>	<b>190,307.18</b>	<b>1,004,504.82</b>	<b>472.50</b>	<b>18,467.66</b>

**Washington Community High School**  
**2024-2025 Expense Report**  
**As of October 31, 2024**

<u>Expenses by Fund</u>					
	<u>Budgeted</u>	<u>Actual</u>	<u>% Expended</u>	<u>Remaining</u>	
Education Fund - 10	\$ 20,680,124.95	\$ 6,401,734.64	31.0%	69.0%	
Operations & Maintenance Fund - 20	\$ 2,928,785.90	\$ 966,707.60	33.0%	67.0%	
Bond & Interest Fund - 30	\$ 1,619,947.00	\$ -	0.0%	100.0%	
Transportation Fund - 40	\$ 1,546,094.64	\$ 590,380.34	38.2%	61.8%	
Transportation Special Ed Coop Fund - 41	\$ 1,676,716.32	\$ 535,584.82	31.9%	68.1%	
IMRF/Social Security Fund - 50	\$ 555,944.29	\$ 165,874.28	29.8%	70.2%	
Capital Improvements Fund - 60	\$ 900,000.00	\$ -	0.0%	100.0%	
Working Cash Fund - 70	\$ -	\$ -	0.0%	0.0%	
Tort Immunity Fund - 80	\$ 94,444.00	\$ 31,867.65	33.7%	66.3%	
Life Safety Fund - 90	\$ -	\$ -	0.0%	0.0%	
<b>Totals</b>	<b>\$ 30,002,057.10</b>	<b>\$ 8,692,149.33</b>	<b>29.0%</b>	<b>71.0%</b>	

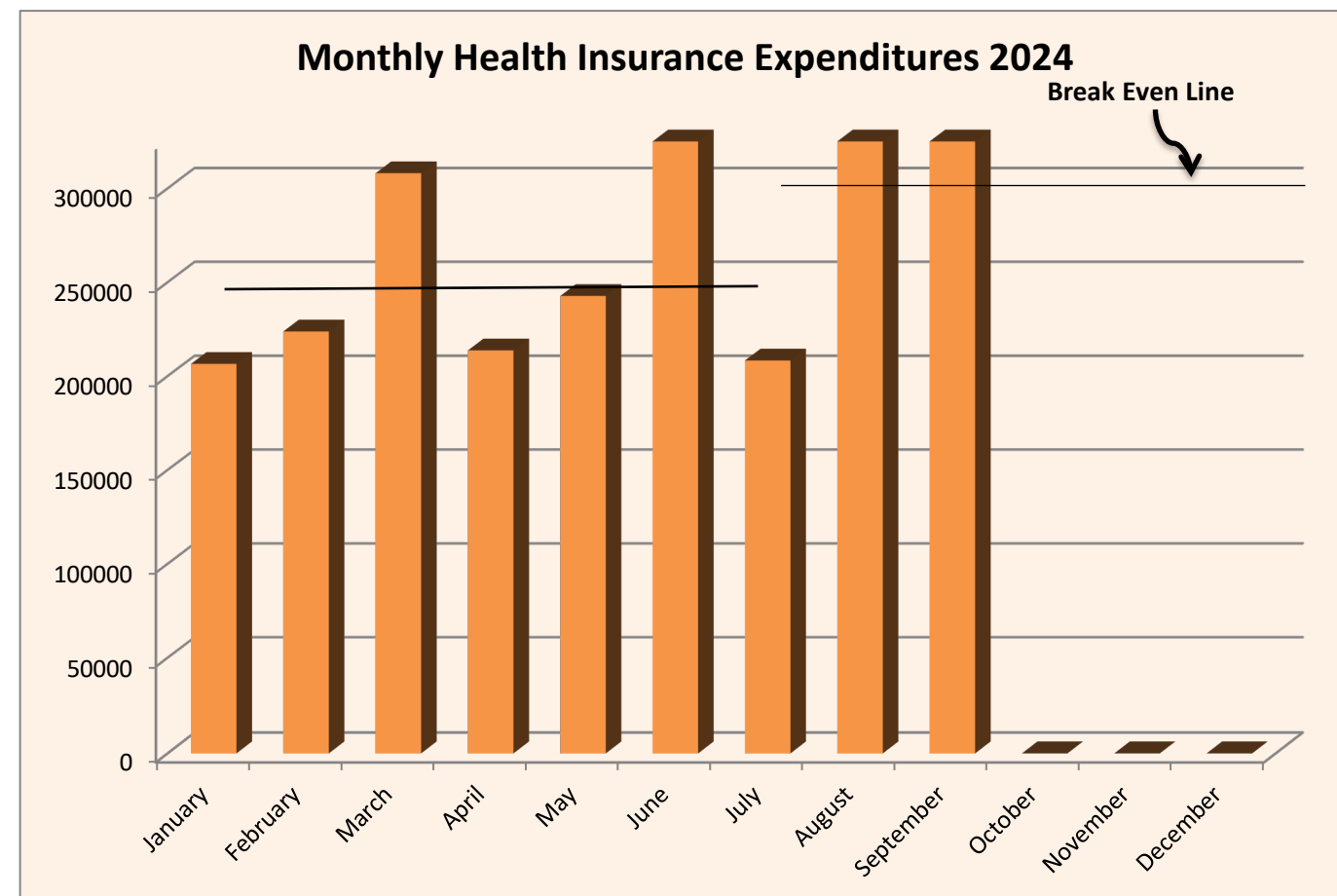
<u>Itemized Expenses:</u>					
	<u>Budgeted</u>	<u>Actual</u>	<u>% Expended</u>	<u>% Remaining</u>	
Payroll	\$ 12,599,944.64	\$ 3,903,993.46	31.0%	69.0%	
Retirement/Insurance	\$ 4,459,428.35	\$ 1,441,609.52	32.3%	67.7%	
IMRF/Social Security	\$ 555,944.29	\$ 165,874.28	29.8%	70.2%	
Cafeteria	\$ 529,834.85	\$ 128,711.89	24.3%	75.7%	
Athletics	\$ 335,576.76	\$ 98,613.12	29.4%	70.6%	
Out of District Tuition	\$ 928,763.05	\$ 195,922.30	21.1%	78.9%	
Other	\$ 2,665,269.84	\$ 907,744.59	34.1%	65.9%	
Operations & Maintenance	\$ 2,459,843.00	\$ 793,269.32	32.2%	67.8%	
Transportation	\$ 1,176,345.00	\$ 488,958.38	41.6%	58.4%	
Special Ed Transportation Coop	\$ 1,676,716.32	\$ 535,584.82	31.9%	68.1%	
Bond	\$ 1,619,947.00	\$ -	0.0%	100.0%	
Capital Projects	\$ 900,000.00	\$ -	0.0%	100.0%	
Tort Immunity	\$ 94,444.00	\$ 31,867.65	33.7%	66.3%	
Life Safety	\$ -	\$ -	0.0%	100.0%	



Investment Report 10/31/2024								
	Education	Building	Designated Funds	Bond & Int	Transportation	IMRF	Working Cash	Life Safety
ISDLAF - 4.708%		\$5.22						
ISDMAX - 4.778%	\$740,141.62	\$767,853.60		\$16,435.80	\$80,129.43	\$7,923.07	\$136,875.02	\$60.41
Heartland IMA - 4.73%	\$1,960,847.43							
Desingated Funds (CIL Invest) - 3%			\$35,924.39					
Desingated Funds Investments - 4.59%			\$3,573,068.41					
<b>Total</b>	<b>\$2,700,989.05</b>	<b>\$767,858.82</b>	<b>\$3,608,992.80</b>	<b>\$16,435.80</b>	<b>\$80,129.43</b>	<b>\$7,923.07</b>	<b>\$136,875.02</b>	<b>\$60.41</b>
<b>Total Investments</b>								
<b>\$7,319,264.40</b>								

Cash On Hand Investment Report 10/31/2024							
	Education	Building	Bond & Int	Transportation	IMRF	Working Cash	Tort
Starting Balance	\$ 6,167,457.73	\$ 2,559,000.29	\$1,002,055.26	\$ 524,935.48	\$ 285,046.11	\$ 1,710,579.03	\$ 75,261.26
Deposit							
Withdrawal							
Interest	\$ 23,571.52	\$ 9,780.29	\$2,553.18	\$ 2,006.26	\$ 1,089.42	\$ 6,537.69	\$ 191.76
Interest Rate	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%
<b>Ending Balance</b>	<b>\$ 6,191,029.25</b>	<b>\$ 2,568,780.58</b>	<b>\$ 1,004,608.44</b>	<b>\$ 526,941.74</b>	<b>\$ 286,135.53</b>	<b>\$ 1,717,116.72</b>	<b>\$ 75,453.02</b>
<b>Total Investments</b>							
<b>\$12,370,065.28</b>							

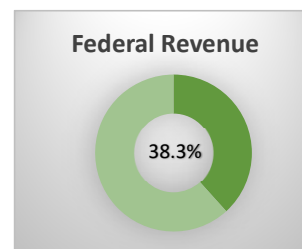
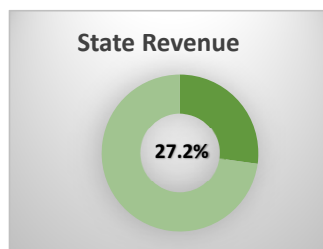
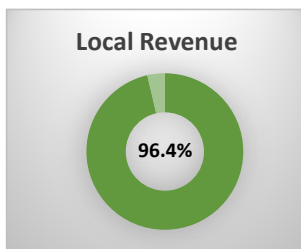
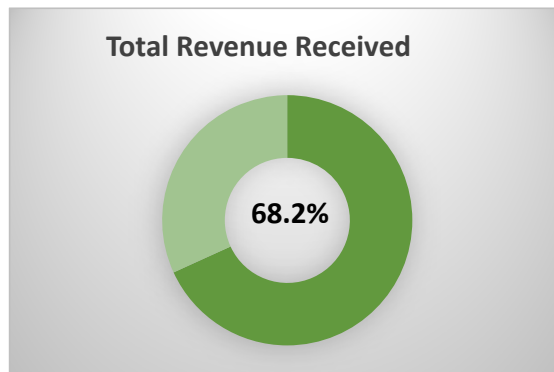
Insurance Report thru 9/30/2024			
Insurance Costs	Last Year 2023	This year 2024	Difference
Medical	\$1,460,284	\$1,704,997	\$244,714
Pharmacy	\$195,342	\$382,575	\$187,234
Dental	\$123,610	\$141,110	\$17,500
Vision	\$5,823	\$3,900	-\$1,923
Stop Loss/Admin Fees	\$444,396	\$535,574	\$91,177
<b>Total Fixed/Claim</b>	<b>\$2,229,455</b>	<b>\$2,768,157</b>	<b>\$538,702</b>
<b>Less Spec Reimb</b>	<b>\$139,267</b>	<b>\$180,239</b>	<b>\$40,973</b>
<b>Total Cost</b>	<b>\$2,090,189</b>	<b>\$2,587,917</b>	<b>\$497,729</b>
Year-to-Date Revenue	\$ 2,603,104		
Year-to-Date Expenses	\$ 2,587,917		
Revenue vs. Expenses	\$ 15,186		



**Washington Community High School**  
**2024-2025 Revenue Report**  
**As of October 31, 2024**

<u>Revenue by Fund</u>		<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>Remaining</u>
Education Fund - 10	\$	20,680,125.00	\$ 14,481,313.79	70.0%	30.0%
Operations & Maintenance Fund - 20	\$	2,928,786.00	\$ 2,471,815.50	84.4%	15.6%
Bond & Interest Fund - 30	\$	1,638,729.24	\$ 1,581,689.27	96.5%	3.5%
Transportation Fund - 40	\$	1,546,094.83	\$ 859,501.39	55.6%	44.4%
Transportation Special Ed Coop Fund - 41	\$	1,676,716.32	\$ 424,086.91	25.3%	74.7%
IMRF/Social Security Fund - 50	\$	555,944.62	\$ 472,147.79	84.9%	15.1%
Capital Improvements Fund - 60	\$	900,000.00	\$ -	0.0%	100.0%
Working Cash Fund - 70	\$	320,802.89	\$ 297,162.14	92.6%	7.4%
Tort Immunity Fund - 80	\$	94,443.74	\$ 91,007.89	96.4%	3.6%
Life Safety Fund - 90	\$	61.00	\$ 64.46	105.7%	0.0%
<b>Totals</b>	<b>\$</b>	<b>30,341,703.64</b>	<b>\$ 20,678,789.14</b>	<b>68.2%</b>	<b>31.8%</b>

<u>Itemized Revenues:</u>	<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>% Remaining</u>
General Levy	\$ 16,816,843.12	\$ 16,206,386.22	96.4%	3.6%
Special Education	\$ 563,798.00	\$ 524,548.25	93.0%	7.0%
Replacement Tax	\$ 241,683.00	\$ 101,865.05	42.1%	57.9%
Interest	\$ 632,028.00	\$ 325,240.30	51.5%	48.5%
Cafeteria	\$ 606,900.00	\$ 217,305.03	35.8%	64.2%
Student Fees	\$ 146,700.00	\$ 136,889.51	93.3%	6.7%
Textbook rental	\$ 113,750.00	\$ 97,399.61	85.6%	14.4%
Other revenue	\$ 745,622.20	\$ 170,747.82	22.9%	77.1%
General State Aid	\$ 7,028,962.00	\$ 1,914,456.00	27.2%	72.8%
State Grants	\$ 497,176.00	\$ 128,471.17	25.8%	74.2%
Transportation Special Education	\$ 428,000.00	\$ 109,228.07	25.5%	74.5%
Transportation Special Education Coop	\$ 1,676,716.32	\$ 423,337.10	25.2%	74.8%
Federal Grants	\$ 843,525.00	\$ 322,915.01	38.3%	61.7%
Transfers	\$ -	\$ -	0.0%	100.0%



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

9/1/2024	2024	Cash	Education 1	Building 2	B/I 3	Transp 4	SPEC ED TR 41	IMPR 5	CAP PROJECTS 6	W/C 7	TIJF 8	L/Safe 9
	Balance	6,463,718.24	4,371,353.89	1,337,793.35	236,348.52	300,548.11	(60,487.25)	177,212.10	0.00	40,570.41	58,127.40	2,251.71
09/03	Tazewell County	2,349,200.18	1,583,485.43	326,987.52	220,714.40	103,602.07	0.00	64,177.78	0.00	37,563.72	12,662.20	7.06
09/05	Miscellaneous	482.25	433.05	49.20								
09/06	Miscellaneous	602.40	602.40									
09/06	Game Receipts	8,034.25	8,034.25									
09/06	State Aid	11,712.38	11,712.38									
09/10	Miscellaneous	4,515.22	4,515.22									
09/11	Miscellaneous	177.93	10.00	162.93		5.00						
09/11	Game Receipts	989.00	989.00									
09/11	Miscellaneous	1,300.00	1,300.00									
09/11	Game Receipts	1,301.00	1,301.00									
09/12	State Aid	319,076.00	319,076.00									
09/13	State Aid	305.53	305.53									
09/13	Miscellaneous	321.20	321.20									
09/13	Miscellaneous	2,700.00	2,500.00	200.00								
09/16	State Aid	1,502.66	1,502.66									
09/16	State Aid	12,682.86	12,682.86									
09/17	Miscellaneous	200.00		200.00								
09/17	Game Receipts	8,083.64	8,083.64									
09/18	Cyber-Grant	50.00	50.00									
09/18	USAC Treasury	22,101.64	22,101.64									
09/18	State Aid	64,660.86	64,660.86									
09/19	Miscellaneous	156.20	156.20									
09/19	Game Receipts	770.00	770.00									
09/24	State Aid	319,076.00	319,076.00									
09/25	Miscellaneous	33.22	33.22									
09/25	Miscellaneous	924.90	924.90									
09/25	Miscellaneous	8,543.05					8,543.05					
09/25	Miscellaneous	80,099.95	33,130.31				46,969.64					
09/26	Game Receipts	733.00	733.00									
09/26	Miscellaneous	3,598.58	2,727.96				870.62					
09/27	Miscellaneous	115.00	115.00									
09/30	Miscellaneous	111.28	111.28									
09/30	Miscellaneous	251.69	251.69									
09/30	State Aid	2,344.55	2,344.55									
09/30	Cafeteria	8,680.30	8,680.30									
09/30	Webpay	68,688.78	68,688.78									
09/30	Interest	9,519.47	6,682.35	1,599.54	406.87	500.00	0.00	194.30	0.00	60.36	72.47	3.58
	Total Receipts	3,313,644.97	2,488,092.66	329,199.19	221,121.27	104,107.07	56,383.31	64,372.08	0.00	37,624.08	12,734.67	10.64
09/30	Net Salaries	755,739.83	713,197.02	17,768.93	0.00	24,773.88						0.00
09/30	Expenses	3,064,818.43	1,917,561.06	637,016.36	200,000.00	63,477.81	63,131.68	118,631.52	0.00	40,000.00	25,000.00	0.00
09/30	Total Expenses	3,820,558.26	2,630,758.08	654,785.29	200,000.00	88,251.69	63,131.68	118,631.52	0.00	40,000.00	25,000.00	0.00
09/30	Ending Cash											
	Per Book	5,956,804.95	4,228,688.47	1,012,207.25	257,469.79	316,403.49	(67,235.62)	122,952.66	0.00	38,194.49	45,862.07	2,262.35



		235729	200.00	200.00									
		235731	350.00	350.00									
		235738	898.00				898.00						
		235739	50.00	50.00									
		235740	2,644.39		2,644.39								
		14755	32.00	32.00									
		14757	60.00	60.00									
			173,858.35	120,589.77	35,781.26	0.00	2,047.52	15,439.80	0.00	0.00	0.00	0.00	0.00

From: **Freeman, Kyle** <[kwfreeman@wacohi.net](mailto:kwfreeman@wacohi.net)>  
Date: Mon, Oct 21, 2024 at 2:24 PM  
Subject: Re: [External Email] Re: Response to FOIA  
To: Alexis Hahn <[alexis@foiaprofessionalservices.com](mailto:alexis@foiaprofessionalservices.com)>

Alexis,

I don't believe so. I think you have everything we used to determine which provider we were going to use. Having said that, I will double-check.

***Kyle W. Freeman, Ph.D.***

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

On Mon, Oct 21, 2024 at 1:56 PM Alexis Hahn <[alexis@foiaprofessionalservices.com](mailto:alexis@foiaprofessionalservices.com)> wrote:  
Hello,

Do you have the score sheet?

Alexis Hahn  
FOIA Professional Services  
[alexis@foiaprofessionalservices.com](mailto:alexis@foiaprofessionalservices.com)

**Mailing Address:**

FOIA Professional Services  
2200 US Highway 98 Suite 4 #382  
Daphne, AL 36526

--- On Mon, 21 Oct 2024 12:12:34 -0600 **Freeman, Kyle** <[kwfreeman@wacohi.net](mailto:kwfreeman@wacohi.net)> wrote ---

Alexis,

Please see the attached response to the FOIA request dated October 8, 2024 and received late in the afternoon on October 11, 2024.

Sincerely,

***Kyle W. Freeman, Ph.D.***

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

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

Dear Washington Community High School District #308,

I hope you are doing well. Under the Illinois Freedom of Information Act, 5 ILCS 140, I am requesting to obtain information from Washington Community High School District #308. I am sure you are very busy, and I greatly appreciate your assistance with the request below.

For this request, I am requesting information regarding your school's participation in the Federal E-Rate Program and the resulting data/internet services contract for record detailed below:

- Form 470 Application Number: 240001864
- Funding Year: 2024
- Awarded Service Provider: MTCO Communications, Inc.

I am requesting copies of the following information from this record:

1. Copy of Contract
2. Copy of all submitted proposals
3. Evaluators scoring sheets (if applicable)

I have also provided a link to the FCC Form 470 that has additional details on the information we are seeking below:

[http://publicdata.usac.org/SL/Prd/Form470/343144/240001864/Original/USAC\\_FCC\\_FORM\\_470\\_APPLICATION\\_240001864\\_CERTIFIED.pdf](http://publicdata.usac.org/SL/Prd/Form470/343144/240001864/Original/USAC_FCC_FORM_470_APPLICATION_240001864_CERTIFIED.pdf)

I ask that the information be provided electronically by email if possible. If there are any fees for searching or copying these records, please inform me before filing my request. Should you deny my request, or any part of the request, please state in writing the basis for the denial.

Please confirm receipt of this request.

## School Board

### Exhibit - Written Request for District Public Records

All requests to inspect and/or to obtain a copy of a District record must be made in writing. This form is provided for convenience – its use is not required. Please submit all requests to the District's Freedom of Information Officer. Copying fees, if any, must be paid before copies will be provided. The Freedom of Information Officer can give you an estimate of the copying fees, if any.

Alexis Hahn	alexis@foiprofessionalservices.com
Name of individual(s) requesting District records 2200 US Hwy 98 Suite 4 #382	Email address 877-264-8462
Address Daphne, AL 36526	Telephone number 10/8/2024
City	Date of request
State	Zip

Please check if this request of records is being made for a commercial purpose. Section 2 of the Freedom of Information Act states: "*Commercial purpose* means the use of any part of a public record or records, or information derived from public records, in any form for sale, resale, or solicitation or advertisement for sales or services. For purposes of this definition, requests made by news media and non-profit, scientific, or academic organizations shall not be considered to be made for a "commercial purpose" when the principal purpose of the request is (i) to access and disseminate information concerning news and current or passing events, (ii) for articles of opinion or features of interest to the public, or (iii) for the purpose of academic, scientific, or public research or education. Section 3.1 states: "It is a violation of this Act for a person to knowingly obtain a public record for a commercial purpose without disclosing that it is for a commercial purpose, if requested to do so by the public body."

Please check if a fee waiver or reduction is being requested. Section 6 of the Freedom of Information Act states: "Documents shall be furnished without charge or at a reduced charge, as determined by the public body, if the person requesting the documents states the specific purpose for the request and indicates that a waiver or reduction of the fee is in the public interest. Waiver or reduction of the fee is in the public interest if the principal purpose of the request is to access and disseminate information regarding the health, safety and welfare or the legal rights of the general public and is not for the principal purpose of personal or commercial benefit."

Please indicate your reason for requesting a fee waiver: \_\_\_\_\_

*Check if you are requesting:*

Record description ( <i>Please be specific</i> )	Electronic Copy	Inspection	Copy
Please see attached request	<b>X</b>		

DATED: February 8, 2010

**FCC FORM 470 – DATA QUESTIONNAIRE**  
**E-Rate Funding Year 2024**  
**(July 1, 2024 - June 30, 2025)**

**Complete & Return to**  
**E-Rate Funding Solutions LLC**

Please save a copy for your records and e-mail completed form to info@efsone.com or fax to 618.259.7195  
 For assistance, please call 314.565.2988

- FCC Form 470 establishes the mandatory 28-day competitive bidding process, a key element of the E-Rate Program.
- This questionnaire describes your E-Rate FY2024 needs. Information from this form will be used to complete and file your FCC Form 470, which provides potential bidders with information regarding services for which E-Rate funding will be sought.
- Applicants are responsible for ensuring an open and fair competitive bidding process and selecting the most cost-effective provider of the desired services, with price as the most heavily weighted factor in the evaluation.

**SECTION 1: APPLICANT INFORMATION**

Name: Washington Community High School Dist 308  
 Address: 115 Bondurant St.  
 City: Washington County: \_\_\_\_\_ State: IL Zip Code: 61571  
 Telephone: 309.444.3167 Fax: \_\_\_\_\_ Number of sites / buildings receiving services: \_\_\_\_\_

**CONTACT #1: A uthorized Contact - Primary contact for information:**

Name: Karen Beverlin Title: Asst. Superintendent  
 Email: k1beverlin@wacohi.net Phone: 309-444-5502 Ext. \_\_\_\_\_

**CONTACT #2: Technical Contact - Person who can provide details or answer specific questions about services and who will be listed on the Form 470:**

Name: Ron Ehlers Title: Director of Technology  
 Email: rehlers@wacohi.net Phone: 309.444.5511 Ext. \_\_\_\_\_

**SECTION 2: SERVICES BEING REQUESTED**

Complete Items 1 & 2 below. Information taken from these sections will be used to complete and file your FCC form 470 which provides potential bidders with specific information about the services you are seeking. FCC Form 470 must include all services for which funding will be requested on the FCC Form 471 application for service. All Request for Proposals must be available for at least 28 days concurrent with the posting of an associated FCC Form 470.

**Item 1: CATEGORY I SERVICES**

**INTERNET ACCESS SERVICES**

Check all that apply and indicate "Current" and "Proposed" bandwidth/speed.

	Type of Service	Bandwidth/Speed		Notes
		Current	Proposed	
<input checked="" type="checkbox"/>	Internet Services: Internet Access and Transport Bundled Service	<u>500mb</u>	<u>1GB</u>	
	<input checked="" type="checkbox"/> Fiber			
	<input type="checkbox"/> Cable/Coax/Copper/Microwave			
	<input type="checkbox"/> Internet Services: Transport Services Only			
	<input type="checkbox"/> Internet Services: Internet Service Provider Only			
	<input type="checkbox"/> Other			

Attach additional pages if needed.

## **Item 2: CATEGORY II SERVICES**

### **IF SEEKING FUNDING FOR CATEGORY II SERVICES, PLEASE CALL US.**

#### **1. INTERNAL CONNECTIONS**

##### **ATTACH A LIST OF THE EQUIPMENT DESIRED**

The list should include the preferred manufacturer's make & model, and quantity.

#### **2: BASIC MAINTENANCE OF INTERNAL CONNECTIONS**

##### **ATTACH A SEPARATE LIST OF THE EQUIPMENT FOR WHICH MAINTENANCE IS BEING SOUGHT**

The list must include ALL of equipment being supported, which must specifically identify the eligible components covered, including product name, model number, and location (building).

#### **3. MANAGED INTERNAL BROADBAND SERVICES**

##### **ATTACH A SEPARATE LIST OF THE EQUIPMENT BEING MAINTAINED**

The list must include ALL of equipment being supported, which must specifically identify the eligible components covered, including product name, model number, and location (building).

## **SECTION 3: CERTIFICATIONS AND SIGNATURE**

I certify that the applicant includes schools under the statutory definitions of elementary and secondary schools found in the No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801 (18) and (38), that do not operate as for-profit businesses, and do not have endowments exceeding \$50 million.

I certify that this FCC Form 470 and any applicable RFP will be available for review by potential bidders for at least 28 days before considering all bids received and selecting a service provider. I certify that all bids submitted will be carefully considered and the bid selected will be for the most cost-effective service or equipment offering, with price being the primary factor, and will be the most cost-effective means of meeting educational needs and technology goals.

I certify that I have reviewed all applicable FCC, state, and local procurement/competitive bidding requirements and that I have complied with them. I acknowledge that persons willfully making false statements on this form may be punished by fine or forfeiture, under the Communications Act, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.

I acknowledge that FCC rules provide those persons who have been convicted of criminal violations or held civilly liable for certain acts arising from their participation in the schools and libraries support mechanism are subject to suspension and debarment from the program.

I certify that I will retain required documents for a period of at least 10 years (or whatever retention period is required by the rules in effect at the time of this certification) after the later of the last day of the applicable funding year or the service delivery deadline for the associated funding request. I certify that I will retain all documents necessary to demonstrate compliance with the statute and Commission rules regarding the form for, receipt of, and delivery of services receiving schools and libraries discounts. I acknowledge that I may be audited pursuant to participation in the schools and libraries program. I certify that the services the applicant purchases at discounts provided by 47 U.S.C. § 254 will be used primarily for educational purposes, see 47 C.F.R. § 54.500, and will not be sold, resold or transferred in consideration for money or any other thing of value, except as permitted by the Commission's rules at 47 C.F.R. § 54.513. Additionally, I certify that the entity or entities listed on this form have not received anything of value or a promise of anything of value, other than services and equipment sought by means of this form, from the service provider, or any representative or agent thereof or any consultant in connection with this request for services.

I acknowledge that support under this support mechanism is conditional upon the school(s) and/or library(ies) I represent securing access, separately or through this program, to all of the resources, including computers, training, software, internal connections, maintenance, and electrical capacity necessary to use the services purchased effectively. I recognize that some of the aforementioned resources are not eligible for support. I certify that I have considered what financial resources should be available to cover these costs. I certify that I am authorized to procure eligible services for the eligible entity(ies). I certify that I am authorized to submit this request on behalf of the eligible entity(ies) listed on this form, that I have examined this request, and to the best of my knowledge, information, and belief, all statements of fact contained herein are true.

The applicant is solely responsible for verifying the accuracy of information submitted to E-Rate Funding Solutions, LLC (EFS). EFS disclaims and makes no warranty, express or implied, nor assumes any legal liability or responsibility for the validity, accuracy, correctness, or completeness of any information that is provided by the applicant to EFS. By submitting information, the applicant understands that EFS will submit the information to USAC, and shall not be liable for any direct, indirect, incidental, consequential or exemplary damages, including but not limited to, damages for loss of funding, data, or other intangible losses, resulting from the applicant's non-response or incomplete response and/or the applicant's inaccurate, invalid, incorrect, or incomplete provision of information.

Karen Beverlin  
Print Name of Authorized Signatory

Asst. Supt.  
Title

Karen Beverlin  
Signature

9/25/23  
Date

Save a copy and e-mail completed form to [info@efsone.com](mailto:info@efsone.com) or fax to 618.259.7195  
For assistance please call 314.565.2988



# CONTRACT FOR SERVICE

## MTCO Communications

220 N. Menard St. 244 Lincoln St.  
 Metamora, IL 61548 Marseilles, IL 61341  
 309-367-4197 800-859-6826 815-795-5161 800-227-5161  
[www.mtco.com](http://www.mtco.com)

TO

DATE October 13, 2023

WASHINGTON COMMUNITY H.S. DISTRICT #308  
 115 BOUNDURANT ST  
 WASHINGTON , IL, 61571

Response to Form 470 #240001864. MTCO SPIN#143004068  
 Contract Dates from 7/1/24 - 6/30/TBD

OPTION	DESCRIPTION	1 year term	3 year term	5 year term	
e-rate eligible	500/100M Business Internet	\$ 249.95	\$ 186.95	NA	per month
e-rate eligible	1 GIG/150M Business Internet	\$ 359.95	\$ 269.95	NA	per month
e-rate eligible	500/500M SYM Internet	\$ 3,075.00	\$ 1,010.00	\$ 900.00	per month
e-rate eligible	1 Gig/1Gig SYM Internet	\$ 3,450.00	\$ 1,155.00	\$ 1,010.00	per month

RE

RE 5yr.

Quotation prepared by: Adam Haeffele

The above pricing can begin sooner but not later than the dates listed to receive the pricing quoted. The service can begin at any time after the Fiber is installed. Additional band width is available at quoted pricing. No additional installation cost will apply to upgrades. SIP services available on MTCO Internet only. Other current recurring charges apply. (Hosting, IP addresses, taxes and fees, etc.) Upgrades available while in contract terms. Please be aware that early termination of either a voluntary or involuntary manner will be subject to an early termination fee of an amount equal to all unbilled months remaining on this agreement. The terms of the acceptable use policy found at <http://www.mtco.com> apply to this service. The start date of the term for this agreement will be the date the installation of service is completed.

If this proposal meets your needs please initial options, sign below and return to MTCO Communications. This proposal expires in 30 days.

To accept this quotation, sign here and return:

*Ron Ehlers*

by:

DATE:

11/10/2023



**Frontier Response to  
WASHINGTON COMMUNITY H.S.  
DISTRICT #308 FCC Form #  
240001864**



**To:**

WASHINGTON COMMUNITY HIGH  
SCHOOL DISTRICT NO. 308  
115 BONDURANT ST8  
WASHINGTON, IL 61571-2448

Steve Futrell  
esf1@att.net  
8127554996  
240001864

**From:**

Frontier Communications  
401 Merritt 7  
Norwalk, CT 06851  
SPIN: 143004791  
November 02, 2023

**Customized Solution By:**

Christopher Verthein  
ACCOUNT EXEC, ENTERPRISE SR  
630-777-4474  
christopher.verthein@ftr.com





## Cover Letter

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November 02, 2023

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
115 BONDURANT ST8  
WASHINGTON, IL 61571-2448

To Steve Futrell,

We are pleased to present this proposal to WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 in response to your RFP, WASHINGTON COMMUNITY H.S. DISTRICT #308 FCC Form # 240001864.

Frontier is a leading provider of communications services focused on bringing your people and networks together. We have a rich heritage with nearly 90 years in the communications industry and a force of solutions for all your communications needs. The strengths of our company and proposal include:

**Local and National** presence, as Frontier brings a blend of national strength and local expertise. We deliver proven solutions across the US, built specifically for the client and area, accompanied by national, 24/7/365 support.

**Dedicated Support** from your Frontier team specifically assigned to WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308. Whether you need technical support, more services from Frontier, or anything else, you will have a familiar face handling your case.

**Devoted Partnership** from Frontier as we hope to build an ongoing relationship with WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 to further understand and serve your needs.

Please do not hesitate to contact me if you need more information or have any questions.

Sincerely,

*Christopher Verthein*

Christopher Verthein  
ACCOUNT EXEC, ENTERPRISE SR





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## Executive Summary

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 and the education sector are facing greater needs for connection and communication than ever, while at the same time managing the safety of those connections is becoming more difficult. From providing internet access to students and staff to ensuring the privacy of those connecting from their homes, schools are increasingly defined by connectivity. Our Dedicated Internet Access (DIA) package fully meets and exceeds the expectations expressed by WASHINGTON COMMUNITY H.S. DISTRICT #308 / E-Rate / FCC Form # 240001864. Our DIA product was named as the Enterprise Product of the Year 2022 by Best in Biz Awards, and we are proud to offer the best to our customers. DIA comes with a bespoke installation plan, all necessary hardware, and 24/7/365 monitoring from national experts.



Frontier understands the challenges faced by WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 and have built this proposal not just to respond to the needs of today, but with an eye to the future. WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 needs the best connectivity to grow and succeed, and finding a long-term partner like Frontier will help navigate this future.



HQ / Branch



Public Internet

 <b>Flexible</b> Speeds from 5 Mbps - 10 Gbps.	 <b>Dedicated</b> Our Services are built from CO to Customer Premises so neighborhood utilization will not impact speeds.	 <b>Reliable</b> 99.95% availability SLA, with 4-hour MTTR.
--	---	---

We believe that WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 will benefit greatly from Frontier DIA. Deploying next generation customer solutions and innovative operational enhancements represent the future of education. We provide the steady, secure internet access schools need to support learning, be it reaching learners in their homes or providing access to high-speed internet access at your location. Schools around the US rely on Frontier not just to provide internet access, but for our expertise in managed solutions that make the most out of that access. Our mission is to allow educators to focus on education. We will work with WASHINGTON





COMMUNITY HIGH SCHOOL DISTRICT NO. 308 to make the most out of DIA connectivity.

Since our beginning in 1935, Frontier has endeavored to connect America with technology. We believe in the potential of an inclusive digital society to empower us all. So, just as when we installed phone lines to rural areas other companies would not service, Frontier is making the brave choice to expand fiber across all the US and connect people to the world. We seek to empower your team, simplifying communications to allow WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 to focus on your organizational goals. In partnering with Frontier, WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 can expect:

Frontier has proven to be an invaluable connectivity partner to the Salisbury School. Since installing the [DIA] service almost a year ago, it has been reliable and of high quality.

**Peter Raifstanger**  
Director of IT, Salisbury School

- **Simplicity:** Frontier is easy to partner with, offering straightforward billing with no surprise charges and services exactly as requested.
- **Security:** We monitor the network 24/7/365 to ensure both the physical integrity of our network and the digital security of our customers.
- **Stability:** Our industry-leading service level agreements and backup systems ensure that you can count on your service; our local teams know and build for your area, while our national footing provides financial security.
- **Specialization:** Frontier not only fits your exact needs, we assign one team to your account so that you always are collaborating with a representative that not only knows our systems, but one who knows you.

We pursue excellence in all our business endeavors. We will bring not only our current strengths to a partnership with WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308, but an ethos of constantly improving ourselves, our relationship with our customers, and our services.





## DIA Marketing

# DEDICATED INTERNET ACCESS BY FRONTIER

### Game-Changing Connectivity

Transform your business with Frontier Dedicated Internet Access (DIA). Frontier DIA gives your business a premium, private, business-class internet connection with guaranteed bandwidth and some of the highest uptime available. Get the performance and speed you need to conduct business, whether you're supporting bandwidth-heavy apps, empowering your remote workforce or ensuring real-time access to critical applications.

#### Guaranteed Uptime

Ensure a constant connection to business-critical applications with 99.99% uptime and 4 hours of MTTR (mean time to repair)

#### Fast Provisioning

Don't settle for long installation times—get provisioned today

#### Dedicated Links

Enjoy business-grade bandwidth with a private, synchronous connection

#### Advanced IP & Fiber Network

Take advantage of next-level internet with Frontier's advanced Ethernet and expanding fiber-optic network

#### High Performance

Get dedicated bandwidth for faster data transfer, lower latency and better productivity

#### Service Speeds

Choose from a variety of service speeds from 10 Mbps to 10 Gbps

### FAQ's

#### What is Dedicated Internet Access by Frontier?

- Frontier Dedicated Internet is our premier internet service that is ideal for businesses.
- A dedicated connection used only by your business.
- Highly secure and keeps you connected to your customers, partners, and employees.
- Proactively monitored and supported 24/7 by an expert Frontier technical team.
- Easily installed to work with your company's existing network.

#### What is the difference between broadband internet and Dedicated Internet Access by Frontier?

Broadband internet uses a shared connection allowing multiple customers to share internet bandwidth in the network. Dedicated Internet Access by Frontier is a dedicated connection that is high speed, highly secure, always symmetrical (equal upload and download speeds) internet service with industry leading Service Level Agreements (SLAs) supported by 24/7/365 active monitoring. Even during peak usage times, Dedicated Internet Access by Frontier delivers the same robust, consistent experience.

#### What is symmetric speed and why do I need it?

Symmetric speed means that download and upload speeds are the same, unlike asymmetric, where traditionally download speeds are faster than upload speeds. Symmetric speeds are crucial for applications that send and receive large volumes of data such as high-definition video conferencing, applications that run simultaneously, file hosting and uploads, and large data set transmission between businesses and suppliers.

#### How is Dedicated Internet Access by Frontier monitored?

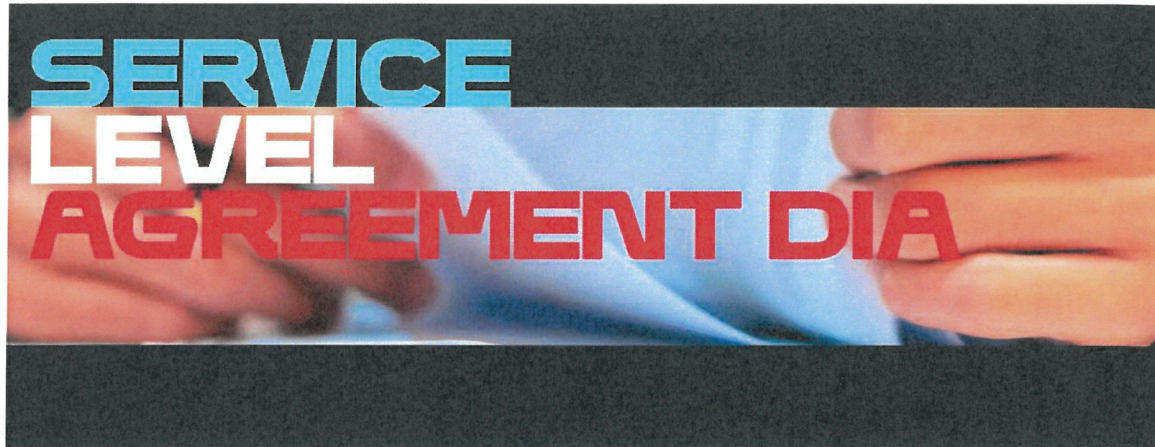
- 24/7 monitoring by a technical support expert team available to help resolve problems proactively.
- Mean to Repair (MTTR): 4 hours.

#### What security options are available for Dedicated Internet Access by Frontier?

Managed Firewall and a robust range of security services are available to help protect your company's sensitive data from cyberattacks.



## DIA SLA



### Availability and Mean Time To Repair (MTTR)

DIA

Circuit Availability (CA)	Monthly Recurring Charge (MRC) Service Credit
Below 99.99%	30%

Mean Time to Repair (MTTR)	Monthly Recurring Charge (MRC) Service Credit
MTTR On-Net: 4 Hours	25% above 4 hrs
	50% above 6 hrs


**Note:** Credit Request and eligibility is detailed in the Frontier Service Agreement (FSA).





## Price Sheet -

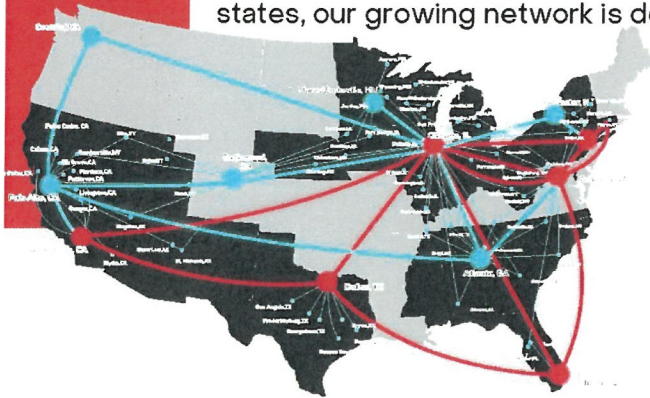
The price sheet below follows the response directions, and more where necessary, to convey the total price for requested options.

<b>WASHINGTON COMMUNITY H.S.                  DISTRICT #308                  FCC Form # 240001864</b>		 FRONTIER	
Product Description	Term	MRC	NRC
500 mbps	1 yr	\$1000.00	\$250.00
500 mbps	2 yr	\$700.00	\$250.00
500 mbps	3 yr	\$580.00	\$0.00
500 mbps	5 yr	\$500.00	\$0.00
1G	1 yr	\$1350.00	\$250.00
1G	2 yr	\$1000.00	\$250.00
1G	3 yr	\$715.00	\$0.00
1G	5 yr	\$600.00	\$0.00
Static IP /29 – 5 IPS		\$0.00	



# About Frontier Infographic

## Our Story



Frontier’s mission is to connect America and Americans together with technology. We are bringing cutting edge technology to every corner of the country to bridge the digital divide and empower our communities. With more than 180,000 miles of fiber spanning 25 states, our growing network is designed with the evolving needs of organizations like yours in mind. We know providing better solutions, better service, and better value is the best way to ensure your organization excels. From copper to fiber, from dedicated connectivity to fully managed services, bringing people together is the core of our mission.

## Our Company



### Our Products

**Our products connect people to the Digital Society**

- We invest in all communities in our footprint, helping to bridge the digital divide.
- We serve as a provider of educational access in rural areas.



### Our People

**We develop a talented, diverse, sustainable workforce**

- We want to build a safe, inclusive workplace where our people can thrive.
- We invest in communities where our employees live and work.



### Our Planet

**We are stewards of the environment**

- Fiber uses less energy than competing technologies.
- Upgrading our copper network to fiber will reduce our greenhouse gas footprint significantly.



### Our Governance

**We are committed to the highest principles of governance**

- We have a board comprised of diverse backgrounds with separate Chairman and CEO roles.
- We've implemented comprehensive compliance and ethics programs and 'pay for performance' executive compensation.

## Our Team



**Nick Jeffery**  
 Chief Executive Officer



**Scott Beasley**  
 Chief Financial Officer



**Veronica Bloodworth**  
 Chief Network Officer



**Etienne Brandt**  
 EVP, Commercial



**Vishal Dixit**  
 EVP, Strategy & Wholesale



**Alan Gardner**  
 Chief People Officer



**John Harrobin**  
 EVP of Consumer



**Erin Kurtz**  
 Chief Communication Officer



**Charlon McIntosh**  
 EVP Chief Customer



**Mark Nielsen**  
 Chief Legal Officer



**Melissa Pint**  
 EVP Chief Digital



## Disclaimers and Notices

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### **Nature of Proposal**

Frontier Communications, Inc., on behalf of itself, and where applicable, on behalf of its local exchange carrier and service affiliates, (“Frontier”), hereby proposes to provide the services identified in this response to the Request for Proposal issued by WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308, the Customer. Customer includes its employees, agents and entities controlled by it. This proposal is submitted in good faith with the intention of negotiating a legally binding definitive agreement following an award of business to Frontier.

Frontier does not consider the proposal itself to be a legally binding offer to contract. Frontier’s proposal will serve as the starting point for negotiation between the parties of a resulting contract that contains mutually agreeable terms and conditions. For avoidance of any doubt, in the event of an award to Frontier, Frontier will provide the Customer with a written agreement that includes mutually agreeable terms and conditions. Frontier expects that neither the RFP nor Frontier’s proposal will be incorporated in any definitive agreement, but such agreement will address the topics in this RFP and Frontier’s proposal and supersede both.

### **Pricing Disclaimer**

Notwithstanding anything to the contrary in the RFP, and unless otherwise indicated in this proposal, prices do not include all taxes (including, but not limited to, sales, use, utility, gross receipts, and VAT), similar tax-like and tax-related charges, and other surcharges levied as a result of receipt of the services from Frontier. Frontier’s proposed pricing is based upon its response to this RFP. Frontier reserves the right to adjust the proposed pricing if the Customer does not accept the proposal in its entirety. In addition, unless otherwise noted, all third-party charges are subject to change during the service term.

### **Validity Period**

Unless otherwise stated in this proposal, this proposal is valid for a period of ninety (90) days from the date submitted. During this period promotions may expire and rates, charges, and/or discounts may fluctuate with changes in the Tariffs or Guidebook unless fixed in this RFP or otherwise negotiated by the parties.

### **Restriction on Disclosure and Use of Data**

This proposal includes data that shall not be disclosed outside of your organization and shall not be duplicated, used, or disclosed, in whole or in part, for any purpose other than in connection with your evaluation of this proposal. If, however, a contract is awarded as a result of, or in connection with, the submission of this proposal, the Customer shall have the right to duplicate, use, or disclose the data only to the extent provided in the resulting contract.

# E-Rate Services Proposal

Washington Community High School

District #308

Request for Proposal

**470#:** 240001864 / **ACD:** November 2, 2023

**Posting Date:** October 5, 2023

October 18, 2023

Taylor Doyle

Account Manager, Enterprise Direct Sales

224-465-0150

taylor\_doyle@comcast.com



# COMCAST BUSINESS

## Transmittal Letter

October 18, 2023

Comcast Business Communications, LLC ("Comcast") looks forward to a mutually rewarding business relationship with your organization. Comcast Business is pleased to provide this proposal (the "proposal") for the requested E-Rate services.

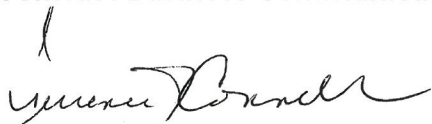
Your organization is responsible for compliance with applicable state and local procurement laws. It is our understanding that your organization, based on this request for proposal, is not seeking services pursuant to the State Procurement code or under a current cooperative purchasing agreement between Comcast Business and the State under which your organization is a qualified buyer.

As you proceed in the selection process, please feel free to contact your Comcast Business representative with any questions, comments, or concerns.

No statement made in the proposal shall be considered a contractual term unless expressly included in the Comcast Business Services Agreement included with Comcast's proposal or as agreed upon by the parties as a result of contract negotiations. ***This proposal and the Comcast Business Services Agreement comply with all USAC guidelines, including the Lowest Corresponding Price rules.*** Comcast Business, as part of the post bid submission process, would be amenable to negotiating limited modifications to the Services Agreement appended to the attached proposal, to address additional items (if any) that your organization feels are critical to its consideration and use of the Comcast Business solution.

Sincerely,

**Comcast Business Communications, LLC**



Terrence J. Connell  
Senior Vice President

# COMCAST BUSINESS

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**Comcast Business Communications, LLC**, a Pennsylvania limited liability company, on behalf of itself and its applicable operating affiliates and subsidiaries (including, but not limited to, Comcast Cable Communications Management, LLC); together offering services throughout this Network Service Proposal identified as “Comcast”.

# COMCAST BUSINESS

## Executive Summary

Technology is redefining the learning landscape. Advanced networks and digital solutions are critical for education. Comcast Business is uniquely positioned to provide end-to-end network solutions for education. Comcast Business' integrated Internet and data products are delivered over an extensive network that is physically diverse from the phone companies. Our technology services can help your organization remain agile and resilient as you improve the quality of education – in the classroom, across the district and in students' homes.

Comcast Business' proposal offers a flexible solution that is capable of meeting your demands. Other Comcast Business advantages include:

### Performance

- Dedicated bandwidth up to 100 Gbps. Enables video streaming, distance learning, online assessments, and digital learning

### Resilient, robust enhanced network to support your operations

- High network availability with a diverse and redundant core network architecture
- Annual investments to expand and strengthen the network

### Highly reliable and scalable Ethernet data and Internet services tailored to meet your needs

- Manageable services that grow with your organization
- Bandwidth in flexible increments from 1Mbps to 100Gbps

### Our Comcast Business Promise

- Dedicated Project Managers
- Proactive Monitoring to the Customer Premise
- 24x7 Dedicated Enterprise Support

### Commitment to Education in the Community



**Internet Essentials** – Since 2011, Comcast Business has connected 10 million people to the Internet at home through Internet Essentials, the nation's largest and most comprehensive broadband adoption program.



\$1B committed in cash over the next 10 years to further close the digital divide.



**Lift Zones** - Working with our network of non-profit partners and city leaders, Comcast Business launched 1,250+ WiFi-connected "Lift Zones" in community centers nationwide. The program helps students get online, participate in distance learning and do their schoolwork.



**Tens of Millions** of people reached with connectivity, skills, training, and resources.

Comcast Business is pleased to submit this proposal for advanced, efficient and affordable high-bandwidth digital communications services and looks forward to developing a solid business relationship with you and to assisting your organization in addressing its communication needs. Comcast Business is confident that the solutions presented in this proposal will provide a cost-effective solution that supports business objectives and quality requirements and will enhance your overall communication services portfolio.

This proposal is valid for 90 days.

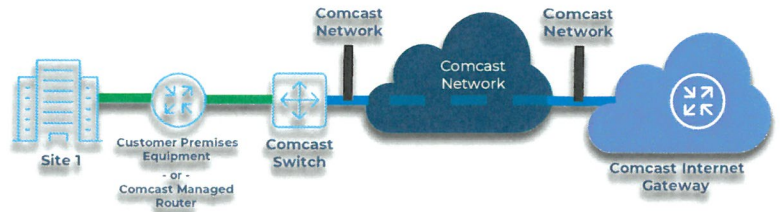
# COMCAST BUSINESS

## Solution Overview

Comcast is uniquely positioned to offer long-term value to support current and future technology requirements. Based on the requirements specified Comcast would specifically propose provisioning the following as a solution.

### Comcast Business Ethernet Dedicated Internet Service

EDI is a reliable, high-performance Internet service for schools that have outgrown coax-based Internet. EDI provides an Ethernet Virtual Connection (EVC) from the customer premises location to a Comcast Internet Point of Presence (POP) router. Our Ethernet interface enables compatibility with your LAN. EDI is a symmetrical, dedicated Internet access service provisioned on an Ethernet platform that is easy and fast to upgrade. Comcast Business will provision Internet connectivity for the sites to jointly access the Internet.



## Summary

The proposed solution was designed to enable demanding IP based applications. The network easily meets the infrastructure demands of bandwidth-intensive applications and limits the need to purchase or configure additional technology. This service has high availability so that interruptions are minimized.

You will also have the ability to have a network solution that meets today's requirements but is capable of scaling to other locations or to meet future bandwidth demands. Your organization will have the ability to scale that connection and bandwidth can be added very quickly, often within hours. If, or when, you need additional network capacity, an upgrade agreement would be negotiated with Comcast Business and the billing terms would be specified in that agreement.

With Comcast Business, your organization will leverage our extensive fiber network for a reliable and scalable network and connection to the Tier 1 Internet backbone using a simple Ethernet interface that allows for true plug and play compatibility. Comcast Business has uniquely diverse routing, commonly physically disparate from most other Telco provider's networks. Additionally, with Comcast Business there are no local loop charges, typical with other service providers.

At each of the locations specified in this response, Comcast Business will install network edge equipment that will facilitate the connection between your network and ours. As part of the service, Comcast Business will provide, monitor and maintain the edge devices. Comcast Business also provides web-based monitoring and reporting tools available 24x7 upon request.

With Comcast Business you will receive a trusted data transport solution from the largest broadband provider offering superior flexibility in configurations and pricing. Combine our years of commercial experience with leading edge innovative technology and service capabilities and differentiation among networking service providers becomes clear.

# COMCAST BUSINESS

## Additional Services Available

### Comcast Business Distributed Denial of Service (DDoS) Mitigation Service<sup>1</sup>

DDoS attacks are getting bigger and more frequent. A primary target of DDoS is educational institutions where the computers, servers and infrastructure that have modernized education have become tempting targets for cybercriminals and disgruntled students. Low-security remote learning programs also have created new vulnerabilities as students and staff connect from home.

When added to Comcast Business Ethernet Dedicated Internet, Comcast Business DDoS Mitigation can provide threat detection and mitigation to respond to DDoS volumetric and flood attacks such as UDP Floods, Web Flood, and DNS Application Floods. Comcast Business DDoS Mitigation Service is a subscription-based offering that detects DDoS attack traffic, alerts customers when an attack starts and initiates mitigation to thwart the attack. It makes it possible for schools to fend off cyberattacks. When a school subscribes to DDoS Mitigation Service, Comcast Business will work closely with the school to tailor the service to specific network information and requirements. The team preconfigures countermeasure options and conducts acceptance tests before the service is activated. DDoS Mitigation Service monitors network traffic for a specified set of IP addresses. When a DDoS attack is detected, the system alerts the customer by email, text message or both depending on customer preferences.

In addition to scrubbing traffic, Comcast Business makes use of BGP Flowspec to automatically drop traffic Layers 3 and 4. During the mitigation process, as a first line of defense, Comcast Business can drop or rate limit the suspicious traffic at the closest peering edge router to avoid the need for scrubbing this traffic. The specification uses filtering rules that are based on BGP protocols and provides an additional layer of mitigation against large-scale volumetric attacks.

During mitigation, all traffic directed at a district's Internet connections is diverted to cloud-based scrubbing centers dispersed throughout the U.S. to filter malicious traffic. Once all traffic is filtered, the service forwards clean, legitimate traffic to the network and servers through secure tunneling. This helps the school district to maintain uptime of Internet services even when under a DDoS attack.

### DDoS MITIGATION SERVICE OPTIONS

Comcast Business DDoS service options and the accompanying mitigation options are designed for customers' security sensitivities, attack frequency, and time period. Customers are mitigated 24x7x365 in the Comcast Business Security Operations Center.

#### Unlimited Subscription

Your subscription includes an unlimited number of mitigation incidents in a monthly billing cycle. No additional mitigation incident fees will be charged with this subscription level. With this option, there are two choices:

1. Automatic mitigation. SLA: Within 5 minutes
2. On-demand mitigation. SLA: Within 15 minutes

### Comcast Business Endpoint Detection & Response (EDR)<sup>2</sup>

Application and operating system vulnerabilities continue to proliferate endpoint devices and are challenging to identify and patch. Endpoint security (anti-virus) remains critical as part of a first line of defense, but commonly fails because it cannot detect innovative or previously unseen attacks, and may lack real-time response capabilities to actively contain or mitigate ongoing attacks. Without it,

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<sup>1</sup> Restrictions apply. Not available in all areas. Services and features vary depending on level of service. DDoS Mitigation is not eligible for E-Rate funding but may be purchased separately.

<sup>2</sup> Endpoint Detection & Response (EDR) is not eligible for E-Rate funding but may be purchased separately.

# COMCAST BUSINESS

compromised endpoints can become “beachheads” for the attacker to pivot and target high-value assets like file servers, databases and applications.

Comcast Business EDR is a fully managed service delivering affordable turnkey ransomware detection with industry-leading technology and proactive 24/7 security monitoring from highly-qualified security analysts. Our EDR solution empowers IT leaders with unified prevention, detection, and proactive response that scales with your business to cover every network endpoint monitored by industry-certified analysts in security operations centers (SOCs). Available as a standard or advanced service, our EDR solution uses technology to automatically detect and isolate cybersecurity threats by source, location, and device. It leverages machine learning to act as a gatekeeper between the operating system of an endpoint device and malware. It provides prevention and detection of attacks across all major vectors, rapid elimination of threats with fully automated, policy-driven response capabilities, and complete visibility into the endpoint environment.

## Comcast Business Managed Router

The Comcast Business Managed Router sits at the customer premises between the LAN and the network. Our router is available over internet circuits and can handle a variety of protocols to help organizations meet their performance requirements. The router includes a stateful firewall with standard templates or customization capabilities to meet your specific network requirements. Stateful inspection keeps track of each connection in the state table, with three standard capabilities: Disable, Normal and Strict. The managed router can be added to Comcast Business Internet or Ethernet service for full lifecycle support and includes:

- Fully managed onboarding experience
- Technical consultation and solution design
- Optimized configuration and installation
- Monitoring and management
- Equipment maintenance and replacement as necessary

## Comcast Business SD-WAN

Comcast Business Software-Defined Wide Area Networking (SD-WAN) leverages our software-defined networking platform to deliver virtual network functions, creating a connectivity service that is highly available, application-oriented, simple to operate and cost-effective. A next generation virtual private network (VPN) over Internet transport, our SD-WAN solution tightly integrates a massively scalable set of virtual network functions for ease of operations and management.

At the core of Comcast Business SD-WAN are three key capabilities: VPN (securely encapsulating customer data), Internet security and firewall, and dynamic routing functions. It allows distributed enterprise WANs to be centrally configured, managed and pushed out to geographically dispersed locations consistently and cost effectively. SD-WAN reduces dependence on proprietary premises-based equipment and its expensive, labor-intensive management, while offering unprecedented levels of network agility.

Valuable features include application-based routing and local Internet breakout, the ability to support load balancing/failover between Comcast Business connections and customers’ existing networks and the flexibility to support multiple WAN topologies, including any-to-any, hub and spoke and full mesh.

## Comcast Business Voice Services<sup>3</sup>

Comcast Business offers a complete portfolio of voice services supported by one of the largest VoIP networks in the country. The Comcast Business Advanced Voice portfolio, which includes Comcast Business VoiceEdge™ and Comcast Business SIP and PRI Trunking, offers scalable solutions that build efficiency in any business.

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<sup>3</sup> Voice services are not eligible for E-Rate funding but may be purchased separately.

# COMCAST BUSINESS

## Price Proposal

Comcast Business is pleased to provide the following pricing in response to this proposal.

### Option One: Ethernet Dedicated Internet Service (EDI):

1. WASHINGTON COMMUNITY H.S. DISTRICT #308-115 BONDURANT ST, WASHINGTON IL 61571

Options	Contract Term	Product	Bandwidth	EDI Monthly Recurring Charge	Non-Recurring Charge
1	12 Months	EDI	500 Mbps	\$1,200.00	\$22,000.00
2	12 Months	EDI	700 Mbps	\$1,500.00	\$19,800.00
3	12 Months	EDI	1,000 Mbps	\$1,800.00	\$17,800.00
4	36 Months	EDI	500 Mbps	\$825.00	\$0.00
5	36 Months	EDI	700 Mbps	\$950.00	\$0.00
6	36 Months	EDI	1,000 Mbps	\$1,050.00	\$0.00
7	60 Months	EDI	500 Mbps	\$760.00	\$0.00
8	60 Months	EDI	700 Mbps	\$900.00	\$0.00
9	60 Months	EDI	1,000 Mbps	\$1,000.00	\$0.00
	IPv4 Static Address Block /28 (14)			\$30.00	\$0.00

### Optional IPs

IPv4 Sub-net Blocks	Usable IPs	MRC	NRC
/30	2	\$20.00	\$0
/29	6	\$25.00	\$0
/28	14	\$30.00	\$0
/27	30	\$50.00	\$0
/26	62	\$75.00	\$0
/25	126	\$100.00	\$0
/24	254	\$200.00	\$0

# COMCAST BUSINESS



## Optional Comcast Business DDoS Subscription

Unlimited DDoS Subscription Per Month Per Circuit E-Rate	
EDI Bandwidth	Unlimited MRC
1 Mbps < 1,000 Mbps	\$400.00
2,000 Mbps < 9,000 Mbps	\$600.00
10,000 Mbps +	\$1,000.00
<b>Activation Fee</b>	<b>NRC</b>
<b>Per Circuit</b>	\$500.00

## Optional Comcast Business Endpoint Detection & Response

Endpoint Detection & Response (EDR) Price Per Endpoint	
Service	MRC
<b>Standard</b> <ul style="list-style-type: none"> <li>• 24/7 SOC</li> <li>• Automated Response</li> <li>• 1-day Data Retention</li> <li>• Standard SLO</li> </ul>	\$7.10
<b>Advanced</b> <ul style="list-style-type: none"> <li>• 24/7 SOC</li> <li>• Custom Detection Rules</li> <li>• Automated Response</li> <li>• 14-day Data Retention</li> <li>• Faster SLO</li> </ul>	\$8.75
<b>Threat Hunting Add-On (Advanced Only)</b>	\$3.88

## Optional Comcast Business Managed Router

Comcast Managed Router per Month per Circuit / NRC is \$550 for each site						
		Model	Equipment Rental	Router Service	Managed Service	Total MRC
	Small	SRX-320	\$5	\$60	\$45	\$110.00
	Medium	SRX-345	\$30			\$135.00
	Large	SRX-1500	\$250			\$355.00
	Small	ISR 1111 or C-1121	\$5	\$60	\$45	\$110.00
	Medium	ISR 4331 or C-1161	\$30			\$135.00
	Large	ISR 4461 or C-8300	\$295			\$400.00
	Small 1 Mbps - 250 Mbps		Medium 1 Mbps - 1.5 Gbps		Large 1 Mbps - 10 Gbps	

**Cisco large models have dual power supplies**

**Cisco large models: AC or DC priced the same**

# COMCAST BUSINESS

**Terms and Conditions**— unless otherwise stated herein, this proposal is conditioned upon negotiation of mutually acceptable terms and conditions. **Proposal Pricing**—Pricing proposed herein *complies with USAC rules regarding Lowest Corresponding Price and* is based upon the specific product/service mix and locations outlined in this proposal, is subject to Comcast standard terms and conditions for those products and services and the Comcast E-Rate Rider unless otherwise stated herein. Any changes or variations in the standard terms and conditions, the products/services, length of term, locations, and/or design described herein may result in different pricing. Prices quoted do not include applicable taxes, surcharges, or fees. In accordance with the tariffs or other applicable service agreement terms, Customer is responsible for payment of such charges.

# COMCAST BUSINESS

## Technical Specifications

### Ethernet Dedicated Internet Description

#### Service description

Comcast's Ethernet Dedicated Internet (EDI) Service provides a reliable, simpler, more flexible, and higher bandwidth options than T1 or SONET-based dedicated Internet access services. The service is offered with a 10Mbps/100Mbps, 1Gbps, 10Gbps and 100Gbps Ethernet User-to-Network Interface (UNI) in speed increments from 1Mbps to 100Gbps subject to available capacity. The service provides an Ethernet Virtual Connection (EVC) from the customer premises location to a Comcast Internet Point of Presence (POP) router.



#### Section 1. Technical specifications

**1.1 Ethernet User-to-Network interface.** The Service provides bidirectional, full duplex transmission of Ethernet frames using a standard IEEE 802.3 Ethernet interface. Figure 1 lists the available UNI physical interfaces, their associated Committed Information Rate (CIR) bandwidth increments and the committed Burst Sizes (CBS).

UNI Speed	UNI Physical Interface	CIR Increments	CBS (bytes)
100Mbps	100BaseT	1Mbps	25,000
1Gbps	1000BaseT or	10Mbps	250,000
	1000BaseSX	100Mbps	2,500,000
10Gbps	10GBASE-SR or	1Gbps	25,000,000
100Gbps	10GBASE-LR4	10Gbps	25,000,000

Figure 1: Available UNI interface types and CBS values for different CIR Increments

**1.2 Traffic management.** Comcast's network traffic-policing policies restrict traffic flows to the subscribed, Committed Information Rate (CIR). If the customer-transmitted bandwidth rate exceeds the subscription rate (CIR) and burst size (CBS), Comcast will discard the non-conformant packets. The customer's router must shape their traffic to their contracted CIR.

**1.3 Maximum frame size.** The service supports a maximum transmission unit (MTU) frame size of 1518 bytes including Layer 2 Ethernet header and FCS.

**1.4 Layer 2 Control Protocol (L2CP) Processing.** All L2CP frames are discarded at the UNI.

**1.5 IP Address allocation.** IP address space is a finite resource that is an essential requirement for all Internet access services. Comcast assigns up to two (2) routable IP addresses to each customer circuit. Customer can obtain additional IP addresses if required based on American Registry for Internet Numbers ("ARIN") guidelines and by completing an IP address Ethernet Dedicated Internet Services request form; additional charges may apply.

**1.6 Domain Name Service.** Comcast provides primary and secondary Domain Name Service (DNS) DNS is the basic network service that translates host and domain names into corresponding IP addresses, and vice-versa.

**1.7 Border Gateway Protocol (BGP) routing.** Comcast supports BGP-4 routing as an optional service feature. BGP-4 allows customers to efficiently multi-home across multiple ISP networks. The service requires an Autonomous System Number (ASN) be assigned to a customer by the American Registry for Internet Number (ARIN). Customers should also be proficient in BGP routing protocol to provision and maintain the service on their router. Section 5 "Comcast BGP Policy" provides further details. Comcast supports private peering if the customer is multi-homed to Comcast's network only.

#### Section 2. Monitoring, technical support and maintenance

**2.1 Network monitoring.** Comcast monitors all Comcast Services purchased by a customer on a 24x7x365 basis.

**2.2 Technical support.** Comcast provides customers a toll-free trouble reporting telephone number to the customer Enterprise Technical support (ETS) that operations on a 24x7x365 basis. Comcast provides technical support for service related inquiries. Technical support will not offer consulting or advice on issues relating Customer Premise Equipment (CPE) not provided by Comcast.

**2.3 Escalation.** Reported troubles are escalated within the Comcast ETS to meet the standard restoration interval described in the Service Level Objectives. Troubles are escalated within the ETS as follows: Supervisor at the end of the standard interval plus one (1) hour, to the Manager at the end of the standard interval plus two (2) hours, and to the Director at the end of the standard interval plus four (4) hours.

**2.4 Maintenance.** Comcast's standard maintenance window is Sunday to Saturday from 12:00am to 6:00am local time. Scheduled maintenance is performed during the maintenance window and will be coordinated between Comcast and customer. Comcast provides a minimum of forty-eight (48) hour notice for non-service impacting scheduled maintenance. Comcast provides a minimum of seven (7) days notice for service impacting planned maintenance. Emergency maintenance is performed as needed

#### Section 3. Service Level Objectives

Comcast provides Service Level Objective for the service, including network availability, mean time to respond, and mean time to restore. The service objectives are measured monthly from the Comcast point of demarcation.

**3.1 Availability.** Availability is a measured is a measurement of the percentage of total time that the service is operational when measured over a 30 day period. Service is considered "inoperative" when either of the following occurs: (i) there is a total loss of signal for the service, (ii) output signal presented to the customer by Comcast does not conform to the technical specifications in Section 1. Figure 2 lists the availability objectives for each access Ethernet access type.

Service (<250 miles)	
Availability (On-Net and Off-Net Services delivered via Fiber)	>99.99%
Availability (On-Net Services delivered via HFC Network)	>99.9%
Availability (Off-Net Services delivered via Non-Fiber)	>99.9%

Figure 2: Availability

**3.2 Mean Time to Respond.** Mean Time to Respond is the average time required for the ETS to begin trouble shooting a reported fault. The Mean Time to Respond objective is fifteen (15) minutes upon receipt of a fault notification or from the time a trouble ticket is opened with the ETS.

**3.3 Mean Time to Restore.** Mean Time to Restore is the average time required to restore service to an operational condition as defined by the technical specifications in Section 1 of this document. The Mean Time to Restore objective is four (4) hours for electronic equipment failure or six (6) hours for fiber optic facilities failure from the time a trouble ticket is opened with ETS.

# COMCAST BUSINESS

## Section 4. Customer responsibilities

Comcast provides CPE for provisioning its services and the delivery of the UNI. Comcast will retain ownership and management responsibility for this CPE. As a result, the CPE must only be used for delivering Comcast services. Customers are required to shape their egress traffic to the contracted CIR.

Customers have the following responsibilities related to the installation support, and maintenance of the Service.

- 4.1 Provide an operating environment with temperatures not below fifty-five (55) or above eighty-five (85) degrees Fahrenheit. Humidity shall not exceed ninety (90) percent at eighty-five (85) degrees Fahrenheit.
- 4.2 Provide secure space sufficient for access to one (1) standard, freestanding, equipment cabinet at each of the customer facilities, no further than fifty (50) feet from the customer router or switch.
- 4.3 Provide outside cable entry conduit(s), entry cable ground point, and internal building conduit to allow Comcast the ability to rod/rope a fiber optic cable to the point of demarcation.
- 4.4 Locate and mark all private underground utilities (Water, Electric, etc.) along path of new underground placement not covered by utility companies.
- 4.5 Provide a pull rope in any existing duct that Comcast is to use and ensure existing duct is serviceable for Comcast use.
- 4.6 Obtain 'right-of-way' entry easement for Comcast facilities and equipment from property owners at each customer location.
- 4.7 The customer is responsible for coring of the building's outside wall and internal walls. Upon request, Comcast can perform this activity on an 'as needed' basis for an additional one-time fee.
- 4.8 Provide UPS AC power equipment, circuit sizing to be determined, if applicable.
- 4.9 Emergency local generator backup service, if applicable.
- 4.10 Provide access to the buildings and point of demarcation at each customer location to allow Comcast and its approved Contractors to install fiber for service installation. Provide access to each location for regular (8am - 5pm) and emergency (24 hours) service and maintenance of Comcast's equipment and facilities.
- 4.11 Provide install and maintain a device that is capable of routing network traffic between the Service and the customer's Local Area Network (LAN)
- 4.12 Customer must provide a point of contact (POC) for installation, service activation and any maintenance activities.

## Section 5. Comcast BGP policy

The following provides the routing requirements to interconnect with the Comcast network. Additional details of Comcast's BGP inbound/outbound network policy and traffic engineering is available upon request.

- 5.1 Customers must be multi-homed to run BGP, either.
  - a. multi-homed within Comcast's network
  - b. multi-homed with Comcast and another service provider
- 5.2 Customers must use an Autonomous System (AS) number assigned by a regional register American Registry for Internet Numbers (ARIN), Réseaux IP Européens (RIPE), or Asia Pacific Network Information Centre (APNIC) etc. that is registered to their organization.
  - a. All customer route announcements must be registered with a regional registrar. A route objective must exist for each route prefix in one of the well known global routing registries as RADB.

- b. The customer ASN needs to be verifiable in WHOIS database
- c. Comcast will only accept private peering when the customer is multi-homed to Comcast only.
- d. Comcast will support a 4-byte ASN starting 01/01/2010 in accordance with ARIN policy.
- e. Comcast will assign a private ASN in the range of 64512-65534 for private peering and not accept any customer provided private ASN.
- f. Comcast will strip off the private ASN when advertising to peers.

- 5.3 Customers must use a router that supports BGPv4.
  - a. Comcast will not run BGPv4 with customers connected on a link with less than 2Mbps bandwidth.
  - b. Customers are responsible to ensure their peering routers have adequate CPE processing power and memory space if a full Internet table is requested.
  - c. Comcast will employ all best-known practices to establish, maintain, and troubleshoot BGPv4 sessions with all BGPv4 compliant router vendors. However, Comcast makes no warranty that it can establish and maintain a BGPv4 sessions with any CPE due to vendor interoperability.

5.4 Customers can specify one of the following received-prefixes options:

- a. Default-route only
- b. Comcast customer routes
- c. Comcast customer routes + default-route
- d. Full routes
- e. Full routes + default-route

5.5 Customer must be capable of configuring their BGP session with Comcast. This includes all setup of neighbor statements and all sanity checks on customer CPE.

5.6 Comcast requests the use of an MD5 authentication key for all EBGP sessions the customer should specify the MD5 password.

5.7 Customers must prevent redistribution from their Interior Routing Protocol (IGP) into BGP. Customers should also apply restrictive filters on outbound announcements so that only the customer's intended outbound prefixes are announced to Comcast.

5.8 Comcast will assign a /30 IP address for the interfaces that connect to Comcast's network. This will be assigned from a Comcast address block publicly registered with ARIN and already advertised as part of a larger aggregate to the Internet.

5.9 Comcast will announce any portable or non-portable net block so long as this space is larger than /24, and the space is assigned to the customer via WHOIS or RWHOIS databases. If the net block does not belong to the customer and the net block is not already being announced from the customer's AS then Comcast will need to have an LOA (Letter of Agreement) from the true owner of the block stating that they are aware of, and are accepting of the fact that our customer wants to make the announcement through Comcast.

5.10 Comcast does not alter any of its BGPv4 configurations, including route-maps, filter-policies, and communities, for any individual customer, but rather will dynamically alter BGP policy dependent on the customers' employment of predefined Comcast BGP communities. This ensures the Comcast network is built and maintained in a strategic, organized, and efficient fashion and reduces meantime-to-repair for BGP related trouble.

# COMCAST BUSINESS

## E-Rate Overview

### Federal Universal Service Programs for Schools and Libraries Experience

Comcast Business is an active partner in the education community and has helped school districts close the gap between the communication services they have and the advanced network services they need. E-Rate-eligible Ethernet network services can enable the future of education by providing high-speed network access to applications that are hosted elsewhere.

Comcast Business has a successful record of working with schools and libraries that receive funding under the federal Universal Service Support Mechanism for Schools and Libraries ("E-Rate Program"). Comcast Business provides E-Rate eligible services through its applicable operating affiliates and subsidiaries identified throughout this Network Services Proposal as "Comcast". Comcast Business certifies that it is fully authorized to participate in the E-Rate Program.

### USF and CTF Programs Experience

Comcast Business has experience and a successful record of working with school districts that receive funding under the Federal Universal Service Support Mechanism for Schools and Libraries ("E-Rate Program") and the California Teleconnect Fund (CTF).

### Agreement of Participation

Comcast Business agrees to comply with the written request of the Applicant (as defined by USAC), its agency, organization and or consultant administering, E-Rate on the Entity's behalf. Comcast Business reserves the right to request a Letter of Agency (LOA) that such party is authorized to receive information on behalf of the Entity (as defined by USAC).

### Information and Documentation

Comcast Business agrees to provide requested information and or documentation to the Applicant, its agency, organization and/or consultant administering, E-Rate on the Applicant's behalf within a commercially reasonable period of time.

### Reimbursement Process

Each funding year, applicants are required to notify Comcast Business of their invoicing mode selection through completion of the Comcast Business E-Rate Reimbursement Form. Applicants should contact [Erate\\_Funding@cable.comcast.com](mailto:Erate_Funding@cable.comcast.com) to request a copy of this form each year.

- Applicants who select BEAR Reimbursement are required to file a FCC Form 472 (Billed Entity Applicant Reimbursement (BEAR) Form) providing they have paid in full for the services and are requesting to be directly reimbursed by USAC for the discounted amount. It is the applicant's responsibility to file a BEAR form online through the Schools and Libraries E-Rate Productivity Center (EPC) system. Billed entities will receive payment directly to their bank account. In order to begin direct BEAR payments, the applicant must have completed an FCC Form 498 to obtain an applicant 498 ID.
- Applicants who select the SPI Reimbursement method will be invoiced for the non-discounted amount (the applicant's share of the cost). The applicant is required to pay the non-discounted portion of the cost for services.

### Service Provider Identification Number (SPIN) and FCC Registration Number (FRN)

Service Provider Name	SPIN	499 Filer	FRN
Comcast Business Communications, LLC	143003990	Y	0004321725
Comcast Cable Communications, LLC	143013564	N	
Comcast IP Phone, LLC	143035551	Y	
Comcast Phone, LLC	143034516	Y	

# COMCAST BUSINESS

## Company Overview

Headquartered in Philadelphia, Pennsylvania, Comcast Corporation is a global media and technology company with three primary businesses: Comcast Cable, NBCUniversal and Sky. Founded in 1963 as a single-system cable operator, Comcast is now one of the nation's largest and leading providers of information, communications and entertainment products and services.

Comcast Business, a division of Comcast Corporation's cable segment, is a leader in business technology – offering businesses and organizations a suite of Connectivity, Communications, Networking, Cybersecurity, Wireless, and Managed Solutions to help prepare for what's next. Powered by the nation's largest Gig-speed broadband network, and backed by 24/7 customer support, Comcast Business is one of the nation's largest cable providers to educational organizations, government, small, mid-size, and Enterprise businesses.

Comcast Business invests billions every year to continue to build our nationwide, fiber-rich network – giving organizations the robust performance needed to enable students to thrive. Our high-speed, high-capacity broadband and Ethernet services operate across our advanced network, and with the first and largest fully 40G backbone, and the deployment of the first 100G router interface, Comcast's network delivers reliable and scalable services for organizations of any size.

### Core Values

Our core values are rooted in improving the communities where our employees, customers, and audiences live and work.

### Diversity, Equity, and Inclusion (DE&I)

We believe that a diverse and inclusive company is a more innovative and successful company. Our approach to DE&I is focused on five key pillars: Governance, Workforce, Supplier Diversity, Programming, and Community Impact. Comcast NBCUniversal has a robust Supplier Diversity program with diverse Tier I and Tier II suppliers.

### Sustainability

We believe in protecting the environment where we live and work, so we have a sustainable planet now and in the future.

### In the Community

We provide and support programs intended to have a positive, sustainable impact on the communities we serve. Our long-standing commitment continues to be recognized by various organizations and publications.

### Awards

Our growth and innovation has resulted in a number of awards for excellence in the services and support we provide. In addition, Comcast Business is the first carrier in the world to be MEF CE 2.0 certified, leading the industry and demonstrating our commitment to our customers.

### Financial Information

Financial information is available at: <https://www.cmcsa.com/financials>.

For more information about Comcast Business visit <http://business.comcast.com/about-us/comcast-business>.

# COMCAST BUSINESS

## Comcast Business Contract Exceptions

No statement made in the proposal shall be considered a contractual term unless expressly included in a contract mutually negotiated between the parties as part of the post bid submission process. At that time, Comcast would be amenable to negotiating modifications to the Contract appended to the RFP, to the extent allowed by law or as mutually negotiated by the parties, and to address additional items (if any) that your organization feels are critical to its consideration and use of the Comcast solution. Comcast also reserves the right to include any additional terms and conditions upon which the above mentioned services are being specifically offered by Comcast as a highly regulated provider of such services.

## **7. CONSENT AGENDA**

### **Recommendation:**

That the Board of Education approves the Consent Agenda as presented:

### **RESOLUTION 7.1.**

Be it resolved that the Board of Education hereby approves the minutes as follows:

- 7.1.1. Regular Board Meeting Minutes – October 15, 2024
- 7.1.2. Executive Session Minutes – October 15, 2024
- 7.1.3. Finance Committee Meeting Minutes – October 16, 2024
- 7.1.4. Curriculum Committee Meeting Minutes – November 1, 2024
- 7.1.5. Special Board Meeting Minutes – November 4, 2024
- 7.1.6. Executive Session Minutes – November 4, 2024
- 7.1.7. Safety Committee Meeting Minutes – November 6, 2024
- 7.1.8. Executive Session Minutes – November 6, 2024
- 7.1.9. Finance Committee Meeting Minutes – November 7, 2024

### **RESOLUTION 7.2.**

Be it resolved that the Board of Education hereby approves the payment of bills as presented, the payroll per contract, and that the Treasurer be permitted to issue orders for the payment of the same.

### **RESOLUTION 7.3.**

Be it resolved that the Board of Education hereby approves the out of district volunteer coaches as presented.

### **RESOLUTION 7.4.**

Be it resolved that the Board of Education hereby approves the ICC Partnership agreement with ICC as presented.

### **Suggested Motion:**

That the Board of Education approves the Consent Agenda and Resolutions 7.1., 7.2, 7.3., and 7.4.

Washington Community High School Board of Education  
**Regular Board Meeting**

October 15, 2024  
7:00 PM  
WCHS Library

Minutes

**1. CALL TO ORDER**

The Regular Board Meeting was called to order at 7:00 pm.

**2. ROLL CALL**

Board Members in Attendance: Buck, Essig, James, Kopinski, McNett, Ward

Board Members Absent: Nofsinger

WCHS Attendees: Freeman, Beverlin, Raubach-Davis, Winter, Stevens

- 3. PLEDGE OF ALLEGIANCE** - The Student Council led the room in the Pledge of Allegiance. They reported on the successful homecoming dance with around 1000 tickets sold. They are preparing to host the Mid Illini Student Council meeting. Boo Bash is scheduled for October 30, 5:30 - 7:30 PM.

**4. VISITORS AND CORRESPONDENCE**

4.1. Kopinski announced the recipients of the Letters of Commendation from the National Merit Scholarship Corporation: Aaron Birky, Reed Bloch, Annabelle Hiel, Maria Ikladios, and Andrew Strickler.

Meg Sutherland shared information about the Washington Bridge Foundation. They are working on a grant to assist students going into the trades. The Paint the Path fundraiser is scheduled for June 14, 2025.

**5. REPORTS**

5.1. Dr. Freeman presented the IASB Report which included upcoming events.

5.2. Deans' Report as presented.

5.3. Enrollment Report - 1400 students

5.4. The Principal's Report was presented by Karen Stevens. She spoke on the Postsecondary Planning Night. The FAFSA Completion Night will take place December 3, 2024. Parent/Teacher conference sign-ups are taking place and the goal is for increased participation.

5.5. The Administrator for Instructional Data and Research's Report was presented by Lindsay Winter. Washington Community High School has been named a Bronze AP Honor Roll School again this year. This program seeks schools who earn recognition through 3 criteria: commitment to increasing college-going culture, providing opportunities for students to earn college credit, and maximizing college readiness. The Illinois Science Assessment scores are in. This test will be incorporated into the ACT and no longer administered separately.

Washington Community High School Board of Education  
**Regular Board Meeting**

5.6. The Financial Report was presented by Dr. Beverlin. Expenses and revenues are tracking as expected. Insurance is remaining positive in spite of a couple of high months.

5.7. Board Committee Reports included information from the recent Committee Meetings. James reminded the group of getting teachers' thoughts on cell phone use in the classrooms. Information from the committee meetings will be reviewed later in the agenda.

**6. DISCUSSION AND INFORMATIONAL ITEMS**

6.1 Resignation - Dawn DeBoer, Food Service Worker

6.2. Resignation - Greg Harrison, Food Service Worker

6.3. Annual Overnight Honor Band Trips

6.4. Dr. Freeman presented an overview of the Torry Gym Project for Summer 2025, first sharing the history of the 1964 built gym. Many of the gym components are original and have issues due to age. Freeman shared photos of the condition of the floor under the boards. The board discussed the asbestos abatement required. The HVAC and bleachers are original features and are failing.

Ward stepped out at 7:35pm, returning at 7:38pm.

The lower set of bleachers needs to be replaced. The roof is leaking and is already in the plans for this summer. Also discussed was LED lighting installation and improved acoustics. The projects are set for completion by August 1, 2025.

6.5. Other - none.

**7. CONSENT AGENDA**

7.1. Minutes

7.1.1. Regular Board Meeting Minutes - September 9, 2024

7.1.2. Executive Session Minutes - September 9, 2024

7.1.3. Joint Facilities and Finance Committees Meeting - September 12, 2024

7.1.4. Policy Committee Meeting Minutes - September 16, 2024

7.1.5. Joint Facilities and Finance Committees Meeting Minutes - September 24, 2024

7.1.6. Finance Committee Meeting Minutes - September 24, 2024

7.1.7. Special Board Meeting Minutes - October 2, 2024

7.1.8. Executive Session Minutes - October 2, 2024

7.1.9. Facilities Committee Meeting Minutes - October 8, 2024

Essig motioned and James seconded that the Board approve the included Consent Agenda. ROLL CALL: Yes - James, Buck, Ward, McNett, Kopinski, Essig. No - None. MOTION CARRIED 6-0.

**8. ACTION ITEMS**

8.1. Personnel

8.1.1. Leave Of Absence Request

Washington Community High School Board of Education  
**Regular Board Meeting**

8.1.1.a. Approve Leave of Absence Request - Cale Dahm, Social Studies Teacher. Essig motioned and Ward seconded. ROLL CALL: Yes - Essig, McNett, James, Buck, Ward, Kopinski. No - None. MOTION CARRIED 6-0.

8.1.1.b. Approve Leave of Absence Request - Tricia Gardner, Business Teacher. James motioned and McNett seconded. ROLL CALL: Yes - McNett, Kopinski, Ward, Buck, Essig, James. No - None. MOTION CARRIED 6-0.

8.1.2. Certified Employment

8.1.2.a. Approve Employment of David Burgess - Long term Substitute - Special Education. Buck motioned and Essig seconded. ROLL CALL: Yes - James, Essig, Kopinski, Ward, Buck, McNett. No - None. MOTION CARRIED 6-0.

8.1.2.b. Approve Employment of Beth Cassulo - Long term Substitute - Math. Buck motioned and James seconded. ROLL CALL: Yes - James, Buck, Ward, McNett, Kopinski, Essig. No - None. MOTION CARRIED 6-0.

8.1.2.c. Approve Employment of Anna Oxborrow - Long term Substitute. Ward motioned and McNett seconded. ROLL CALL: Yes - Kopinski, Essig, McNett, James, Buck, Ward. No - None. MOTION CARRIED 6-0.

8.1.3. Non-Certified Employment

8.1.3.a. Approve Employment of Shelia Lee - Part-time Food Service Worker. James motioned and Buck seconded. ROLL CALL: Yes - Ward, McNett, Kopinski, Essig, Buck, James. No - None. MOTION CARRIED 6-0.

8.1.3.b. Approve Employment of Nichole Ramsey - Part-time Secretary. McNett motioned and Essig seconded. ROLL CALL: Yes - Kopinski, James, Buck, Ward, McNett, Essig. No - None. MOTION CARRIED 6-0.

8.2. Approve Overnight Field Trips. James motioned and Essig seconded. ROLL CALL: Yes - Essig, James, Buck, Ward, McNett, Kopinski. No - None. MOTION CARRIED 6-0.

8.3. Essig nominated Jewel Ward as Representative for IASB Delegate Assembly. McNett motioned and Buck seconded. ROLL CALL: Yes - Kopinski, Essig, McNett, James, Buck, Ward. No - None. MOTION CARRIED 6-0.

8.4. Approve the Intergovernmental Agreement Pertaining to Shared Costs for Transportation Director. Essig motioned and Ward seconded. ROLL CALL: Yes - McNett, Ward, Kopinski, Essig, Buck, James. No - None. MOTION CARRIED 6-0.

8.5. Approve the Health Life Safety Amendment. Buck motioned and Ward seconded. ROLL CALL: Yes - Buck, Essig, James, Ward, McNett, Kopinski. No - None. MOTION CARRIED 6-0.

8.6. Approve the Preauthorization of the Superintendent to Engage in a Contract for the

Washington Community High School Board of Education  
**Regular Board Meeting**

Torry Gym Floor. McNett motioned and Buck seconded to approve the amended recommendation. ROLL CALL: Yes - McNett, Ward, Essig, Kopinski, James, Buck. No - None. MOTION CARRIED 6-0.

8.7. Approve the Preauthorization of the Superintendent to Engage in a Contract for the Torry Gym Lower Bleachers. Buck motioned and James seconded. ROLL CALL: Yes - Kopinski, Essig, McNett, James, Buck, Ward. No - None. MOTION CARRIED 6-0.

8.8. Approve to waive the 2nd Reading of Press Plus Issues 115 and 116. Ward motioned and James seconded. ROLL CALL: Yes - Essig, James, Buck, Ward, McNett, Kopinski. No - None. MOTION CARRIED 6-0.

8.9. Adopt the Press Plus Issues 115 and 116 policies. Ward motioned and James seconded. ROLL CALL: Yes - Kopinski, James, Buck, Ward, McNett, Essig. No - None. MOTION CARRIED 6-0.

9. **EXECUTIVE SESSION**

James motioned and Ward seconded that the Regular Board Meeting adjourn at 8:00pm. ROLL CALL: Yes - Ward, Buck, Essig, James, McNett, Kopinski. No - None. MOTION CARRIED 6-0.

The Board returned from Executive Session at 9:09pm.

10. **ADJOURNMENT**

Essig motioned and Buck seconded that the Regular Board Meeting adjourn at 9:10pm. ROLL CALL: All Yeas.

*The next Regular Board Meeting is scheduled for November 11, 2024.*

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Washington Community High School Board of Education

**Finance Committee Meeting**

October 16, 2024

3:30 PM

WCHS Administration Office

Minutes

**1. CALL TO ORDER**

The Finance Committee Meeting was called to order at 3:32 P.M.

**2. ROLL CALL**

Finance Committee Members in Attendance: Kopinski, Essig, Buck

Additional Board Members in Attendance: McNett, James, Ward (3:46pm)

WCHS in Attendance: Freeman, Beverlin, Winter

**3. VISITORS AND CORRESPONDENCE**

None.

**4. POTENTIAL FUNDING STRATEGIES FOR FUTURE PROJECTS**

Dr. Freeman and Dr. Beverlin presented estimated HLS funding tax implications which were reviewed and discussed. The committee also discussed bonding options and funding strategies for year one and year two of planned projects. Dr. Beverlin shared the quote for asbestos abatement. Administration plans to connect with Bernardi and set up a meeting to discuss bond structuring options.

Buck motioned and Essig seconded a recommendation from the Finance Committee to authorize bond sales at \$4.75 million. ROLL CALL: Yes - Essig, Buck, Kopinski. No - None. MOTION CARRIES 3-0.

**5. LEVY PROCESS**

Dr. Beverlin spoke on Truth & Taxation Hearings. The district will not be required to hold a hearing this year. The committee agrees to continue being transparent with the community and hold the public hearing.

**6. OTHER**

None

**7. ADJOURNMENT**

Buck motioned and Kopinski seconded to adjourn the Finance Committee Meeting at 4:57pm. All yeas.

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President

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Secretary

Finance Committee Members: Essig/Kopinski/Buck

Washington Community High School Board of Education  
**Curriculum Committee Meeting**

Friday, November 1, 2024  
9:00 AM  
WCHS Administration Office

Minutes

**1. CALL TO ORDER**

The Curriculum Committee Meeting was called to order at 9:00 A.M.

**2. ROLL CALL**

Curriculum Committee Members in Attendance: Nofsinger, McNett, James  
Other Board Members in Attendance: Buck (9:28 A.M.)  
WCHS in Attendance: Freeman, Beverlin, Stevens, Raubach-Davis

**3. VISITORS AND CORRESPONDENCE**

None

**4. NEW COURSE PROPOSALS**

The committee reviewed and discussed course proposals presented by Karen Stevens. Automotive 1 and Construction 1 courses are currently offered as two semester courses. The proposal is to move them to one semester courses due to space issues. Dr. Freeman discussed potential options for space additions to the Ashbrook building in the next 2-3 years. A new course proposal for Unified Art was discussed. Margaret Kuchan researched and created a Life Skills curriculum for this course. This course would offer students with and without disabilities to collaborate and serve as both peer mentor and learner. A new social studies course proposal for Survey of African and Asian History was discussed. Other proposals include course title and offering changes.

**5. REVIEW POTENTIAL DISTRICT APPROVED CTE PATHWAY CRITERIA**

Holly Raubach-Davis presented an overview of career pathways and requirements. She shared a postsecondary planning framework for discussion. The committee discussed student exploration of career paths offering support in their interest areas and the differences between ISBE career pathways and district career pathways. The district will determine the general criteria to use for determining district pathways. The committee recommends to the Board the WCHS career pathways as presented. ROLL CALL: Yes - Nofsinger, McNett, James.

**6. OTHER**

None

Curriculum Committee Members: McNett, Nofsinger, James

Washington Community High School Board of Education  
**Curriculum Committee Meeting**

7. **ADJOURNMENT**

McNett motioned and Nofsinger seconded to adjourn the meeting at 10:45AM. All yeas.  
MOTION CARRIES 3-0.

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President

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Secretary

Curriculum Committee Members: McNett, Nofsinger, James

**WCHS BOARD OF EDUCATION  
SPECIAL BOARD MEETING MINUTES  
NOVEMBER 4, 2024  
5:00 PM  
W.C.H.S. PRINCIPAL'S CONFERENCE ROOM**

**1. CALL TO ORDER**

The meeting was called to order at 5:08 pm by President Chris Kopinski.

**2. ROLL CALL**

**Board members attending:** Essig, James, Buck, McNett, Kopinski, and Nofsinger

**WCHS Administration:** Dr. Freeman and Holly Raubach-Davis

**3. VISITORS AND CORRESPONDENCE - None**

**4. MOTION TO APPOINT A SPECIFIED DISTRICT REPRESENTATIVE TO PRESIDE OVER A STUDENT DISCIPLINE HEARING**

Essig motioned and McNett seconded to appoint Chris Kopinski as the specified district representative to preside over a student discipline hearing. ROLL CALL: Yes – Nofsinger, McNett, Buck, Kopinski, Essig, and James. No – None. MOTION CARRIED 6-0

**5. EXECUTIVE SESSION - 5 ILCS 120/2 (c)(9) Student Disciplinary Cases**

Buck motioned and Nofsinger seconded that the Special Board meeting enter into executive session at 5:09 pm. ROLL CALL: Yes – McNett, James, Nofsinger, Essig, Buck, and Kopinski. No – None. MOTION CARRIED 6 -0

The Board returned from Executive Session at 5:58 p.m. ROLL CALL: Essig, James, Kopinski, Nofsinger, Buck, and McNett.

**6. ACTION FOLLOWING EXECUTIVE SESSION**

6.1 James motioned and Nofsinger seconded that the board approve the expulsion of student #E022024 as discussed in executive session. ROLL CALL: Yes – Essig, McNett, James, Buck, Nofsinger, and Kopinski. No – None. MOTION CARRIED 6-0

**7. ADJOURNMENT**

Buck motioned and McNett seconded that the meeting adjourn at 5:59 p.m. ROLL CALL: All yea's. MOTION CARRIED 6-0.

President, Board of Education \_\_\_\_\_

Secretary, Board of Education \_\_\_\_\_

Washington Community High School Board of Education  
**Safety Committee Meeting**

November 6, 2024

2:00 PM

WCHS Administration Office

Minutes

1. **CALL MEETING TO ORDER**

The Safety Committee Meeting was called to order at 2:00 PM.

2. **ROLL CALL**

Safety Committee Members in Attendance: Buck, Ward, James

Other Board Members Present: Essig

WCHS in Attendance: Freeman, Beverlin

3. **VISITORS AND CORRESPONDENCE**

None.

4. **OTHER**

Buck discussed a review of items from the safety audit.

5. **EXECUTIVE SESSION**

Buck motioned and James seconded that the Safety Committee Meeting convene into Executive Session at 2:05pm. ROLL CALL: Yes - Ward, James, Buck. No - None.

MOTION CARRIES 3-0.

*The committee returned from Executive Session at 3:05 pm.*

6. **ADJOURNMENT**

Buck motioned and Ward seconded to adjourn the Safety Committee Meeting at 3:06 pm. ALL YEAS. MOTION CARRIES 3-0.

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President

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Secretary

Washington Community High School Board of Education

**Finance Committee Meeting**

November 7, 2024

4:00 PM

WCHS Administration Office

Minutes

**1. CALL TO ORDER**

The Finance Committee Meeting was called to order at 4:04 P.M.

**2. ROLL CALL**

Finance Committee Members in Attendance: Kopinski, Essig, Buck

Additional Board Members in Attendance: McNett, Ward

WCHS in Attendance: Freeman, Beverlin, Winter

**3. VISITORS AND CORRESPONDENCE**

John Vezzetti, Bernardi Securities

**4. HLS FUNDING OPTIONS**

John Vezzetti shared a proposed Tentative HLS Bond Financing Timeline for discussion. John Vezzetti reviewed four scenarios for structuring bond sales and discussed them with the committee. The committee reviewed the structuring that they felt offers taxpayer relief. The committee discussed comparisons of borrowing the finances in one lump to borrowing twice.

John Vezzetti left the meeting at 5:19 PM.

**5. 2024 LEVY**

Dr. Beverlin shared the 2024 Tax Levy Request for discussion. The committee discussed tax rates and how they will be impacted. Dr. Beverlin shared the 3 Year Historical Operating Fund Balances.

**6. OTHER**

None

**7. ADJOURNMENT**

Kopinski motioned and Essig seconded to adjourn the Finance Committee Meeting at 5:43 pm. All yeas.

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President

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Secretary

Activity Accounts

<b>Account</b>	<b>Balance as of November 7, 2024</b>
Athletics - Special Events	535.9
Athletics - Football	140
Athletics - Cross Country	5,827.09
Athletics - Golf	4,691.22
Athletics - Tennis (Boys)	11,834.87
Athletics - Basketball (Boys)	7,874.43
Athletics - Wrestling	-545.24
Athletics - Lacrosse (Boys)	9,686.23
Athletics - Volleyball	13,271.44
Athletics - Softball	6,974.10
Athletics - Baseball	3,883.68
Athletics - General (AD)	-5,618.43
Athletics - Soccer (Boys)	16,670.81
Athletics - Basketball (Girls)	1,141.69
Athletics - Soccer (Girls)	9,836.03
Athletics - Cheer (Competitive)	1,016.88
Athletics - Swimming	359.8
Athletics - Pantherettes	7,821.13
Athletics - Track (Boys)	3,521.86
Athletics - Pep Club	1,693.18
Athletics - Cheer (Basketball)	0
Athletics - Cheer (Football)	1,380.88
Athletics - Lacrosse (Girls)	7,039.94
Athletics - Tennis (Girls)	18,392.93
Athletics - Track (Girls)	0
Activities - General (Barth)	5,196.49
Activities - Art Club	2,395.32
Activities - Business Club	1,600.88
Activities - Advocates For Awareness	741.72
Activities - Agriculture Club	172.08
Activities - Auto/Construction Club	413.34
Activities - Bass Fishing Club	3,901.78
Activities - Bloom	6,119.76
Activities - Book Club	2,565.12
Activities - Broadway Club	6,491.26
Activities - Mathletes	181.51
Activities - Band	7,308.56
Activities - Science Club	1,124.32
Activities - Counseling	1,142.43
Activities - Crafty Fashions Club	1,199.07
Activities - Cricut Club	279.57
Activities - Engineering Technology Club	97.19
Activities - Fellowship Of Christian Students	490.69
Activities - Fitness Club	9,746.35
Activities - Former Class Funds	14,300.53

Activities - French Club	1,253.50
Activities - Drama Club	9,995.72
Activities - Freshman Class	500
Activities - Game Club	1,552.25
Activities - Gay Straight Alliance (GSA)	235.49
Activities - Global Affairs Club	267.65
Activities - Impact	4,207.58
Activities - International Club	354.07
Activities - Intramurals	2,200.05
Activities - Journalism Club	217.75
Activities - Speech Club	0.42
Activities - Junior Class	17,633.69
Activities - Chorus	8,181.09
Activities - National Honor Society	6,640.09
Activities - Operation Snowball	1,313.09
Activities - Panther Perk	898.24
Activities - Preschool (FCS)	11,533.50
Activities - Renaissance Fair	1,715.06
Activities - Robotics Club	18,796.48
Activities - Scholastic Bowl	780
Activities - Senior Class	10,870.14
Activities - Sophomore Class	931.21
Activities - Spanish Club	1,224.98
Activities - Student Council	7,403.20
Activities - Welding Club	986.55
Activities - WLCS Leadership & Community Serv	4,413.28
Activities - Yearbook	4,981.32
Activities - After Midnight	5,985.20
Activities - Catering	224.53
Activities - CPR Health Fund	960.28
Activities - Driving Skills For Life	2,341.39
Activities - Hardship	9,106.10
Activities - Unified PE	1,430.00
Activities - Trap Shooting Club	0
Activities - Chess Club	3,444.33
General	47,438.20
General - Co-op (Special Education)	10,299.50
General - Co-op (T. Gardner)	2,942.29
General - Donations (Five Points Bleacher )	2,450.00
General - Donations (General)	1,625.00
General - Donations (Logan Smith Memorial)	12,305.00
General - Grants	1,000.00
General - Pepsi & 7Up Mkt	0
General - Raymond Torry Professional Develop	3,502.00
General - Scholarships	13,949.55
General - Concessions	12,649.17

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110001		Athletics - Special Events			
Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	APBU - Accounts Payable Batch Update		129.98	0.00	129.98
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	MICHAELS ITALIAN FEAST LLC	Meals- Panther Plex on Hall of Fame night	17203	20241031LF	\$129.98
<b>Totals for Account 11 Q 7300 0000 00 000 110001:</b>			<b>\$129.98</b>	<b>\$0.00</b>	<b>\$129.98</b>
11 Q 7300 0000 00 000 110052		Athletics - Cross Country			
Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	CR - Cash Receipt Deposit		0.00	200.00	-200.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$200.00
<b>Totals for Account 11 Q 7300 0000 00 000 110052:</b>			<b>\$0.00</b>	<b>\$200.00</b>	<b>(\$200.00)</b>
11 Q 7300 0000 00 000 110053		Athletics - Golf			
Post Date	Source Type		Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update		18.00	0.00	18.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Daniel Garske	Reimbursement - golf fees (Cash Only Facility)	17152	20240930LF	\$18.00
10/10/2024	APBU - Accounts Payable Batch Update		989.57	0.00	989.57
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	Team Meals - Golf	17159	20241003LF	\$404.55
APBU	Morton Community Bank (P1)	Golf - Meals for Players 09/26	17159	20241003LF	\$310.95
APBU	Morton Community Bank (P1)	Bloomington City Golf Course	17159	20240927LF	\$15.00
APBU	Morton Community Bank (P1)	Team Meals - Golf	17159	20240927LF	\$63.40
APBU	Morton Community Bank (P2)	Golf Meals	17160	20240927LF	\$12.00
APBU	Morton Community Bank (P2)	Golf Meals	17160	20240927LF	\$58.62
APBU	Morton Community Bank (P2)	Puttview Books	17160	20240927LF	\$104.09
APBU	Morton Community Bank (P2)	Culvers (Meals) Girls Golf -Prairie Vista in Bloomington	17160	20240927LF	\$20.96
10/31/2024	CR - Cash Receipt Deposit		0.00	250.00	-250.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$250.00
<b>Totals for Account 11 Q 7300 0000 00 000 110053:</b>			<b>\$1,007.57</b>	<b>\$250.00</b>	<b>\$757.57</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

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11 Q 7300 0000 00 000 110056 Athletics - Wrestling

Post Date	Source Type		Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update		1,334.76	0.00	1,334.76
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Comfort Inn	Lodging - Wrestling Tournament Jan 2-4, 2025	17150	20241007LF	\$1,334.76
10/31/2024	APBU - Accounts Payable Batch Update		600.00	0.00	600.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Glenwood High School	Entry Fee - Glenwood JV Wrestling Invite January 18	17198	20241028LF	\$250.00
APBU	Glenwood High School	Entry Fee - Tyler Cox Memorial Individual Invite - Dec 7	17198	20241028LF	\$350.00
10/31/2024	APBU - Accounts Payable Batch Update		0.00	600.00	-600.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Glenwood High School	Entry Fee - Glenwood JV Wrestling Invite January 18	17198	20241028LF	(\$250.00)
APBU	Glenwood High School	Entry Fee - Tyler Cox Memorial Individual Invite - Dec 7	17198	20241028LF	(\$350.00)
10/23/2024	CR - Cash Receipt Deposit		0.00	175.00	-175.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR	LIMESTONE HIGH SCHOOL	October 23 2024 Deposit		OCTOBER2320	\$175.00
10/29/2024	CR - Cash Receipt Deposit		0.00	175.00	-175.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 29 2024 Deposit		OCTOBER2920	\$175.00
<b>Totals for Account 11 Q 7300 0000 00 000 110056:</b>			<b>\$1,934.76</b>	<b>\$950.00</b>	<b>\$984.76</b>

11 Q 7300 0000 00 000 110057 Athletics - Lacrosse (Boys)

Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	CR - Cash Receipt Deposit		0.00	400.00	-400.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		CAT Matching Foundation - October		20241031CAT	\$400.00
<b>Totals for Account 11 Q 7300 0000 00 000 110057:</b>			<b>\$0.00</b>	<b>\$400.00</b>	<b>(\$400.00)</b>

11 Q 7300 0000 00 000 110058 Athletics - Volleyball

Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		761.97	0.00	761.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Morton Community Bank (P3)	Volleyball Overnight Lodging	17161	20240927LF	\$761.97

# Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110058 Athletics - Volleyball

Post Date	Source Type		Debit	Credit	Net Activity
10/24/2024	APBU - Accounts Payable Batch Update		1,260.00	0.00	1,260.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Bill Steffes	10.19.2024 Volleyball Tournament	17189	20241022LF	\$210.00
APBU	Curtis Dyke	10.19.2024 Volleyball Tournament	17179	20241022LF	\$210.00
APBU	Jireh Duffer	10.19.2024 Volleyball Tournament	17178	20241022LF	\$210.00
APBU	Micheal Berger	10.19.2024 Volleyball Tournament	17176	20241022LF	\$210.00
APBU	Rodney Hinrichsen	10.19.2024 Volleyball Tournament	17180	20241022LF	\$210.00
APBU	WENDY VOGEL	10.19.2024 Volleyball Tournament	17190	20241022LF	\$210.00
10/24/2024	APBU - Accounts Payable Batch Update		75.00	0.00	75.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	PATRICIA MORELAND	10/19/24 Volleyball Scorekeeper	17192	20241024LF	\$75.00
10/08/2024	CR - Cash Receipt Deposit		0.00	150.00	-150.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 8 2024 Deposit		OCTOBER8202	\$150.00
10/09/2024	CR - Cash Receipt Deposit		0.00	700.88	-700.88
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 9 2024 Deposit		OCTOBER9202	\$700.88
10/17/2024	CR - Cash Receipt Deposit		0.00	468.31	-468.31
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 17 2024.2 Deposit		OCTOBER1720	\$318.31
CR	LIMESTONE HIGH SCHOOL	October 17 2024.2 Deposit		OCTOBER1720	\$150.00
10/23/2024	CR - Cash Receipt Deposit		0.00	1,378.00	-1,378.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 23 2024 Deposit		OCTOBER2320	\$365.00
CR		October 23 2024 Deposit		October232024	\$1,013.00
10/28/2024	CR - Cash Receipt Deposit		0.00	726.42	-726.42
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 28 2024 Deposit		OCTOBER2820	\$726.42
10/28/2024	CR - Cash Receipt Deposit		0.00	555.00	-555.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		Revtrak Credits - October		20241028REVT	\$555.00

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110058		Athletics - Volleyball			
Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	CR - Cash Receipt Deposit		0.00	150.00	-150.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$150.00

**Totals for Account 11 Q 7300 0000 00 000 110058:** **\$2,096.97**      **\$4,128.61**      **(\$2,031.64)**

11 Q 7300 0000 00 000 110062		Athletics - General (AD)			
Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		547.91	0.00	547.91
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	Costco - Parade Candy (Athletic Director's Office)	17159	20240927LF	\$99.95
APBU	Morton Community Bank (PA)	Parade Items	17162	20241003LF	\$188.88
APBU	Morton Community Bank (PA)	Athletics - bunting for football/American flags	17162	20240927LF	\$259.08
10/31/2024	APBU - Accounts Payable Batch Update		2,274.16	0.00	2,274.16
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	A & M Products Co	IHSA replacement medals for Dr Freeman	17195	20241028	\$19.50
APBU	IHSA	2024-25 Boys Soccer Class 2A Regional Semifinal and	17201	20241028LF	\$2,144.66
APBU	William Hammer	10/22 and 10/26 Ticket sale - IHSA Soccer	17200	20241028	\$110.00
10/08/2024	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 8 2024 Deposit		OCTOBER8202	\$1,000.00
10/17/2024	CR - Cash Receipt Deposit		0.00	103.50	-103.50
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$103.50
10/29/2024	CR - Cash Receipt Deposit		0.00	1,973.00	-1,973.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 29 2024 Deposit		OCTOBER2920	\$1,973.00
10/29/2024	J - Journal Entry		130.00	0.00	130.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
J		Athletics Covering Soccer Official Evan Jenkins		20241029LF	\$130.00

**Totals for Account 11 Q 7300 0000 00 000 110062:** **\$2,952.07**      **\$3,076.50**      **(\$124.43)**

# Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110063		Athletics - Soccer (Boys)			
Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		3,791.01	0.00	3,791.01
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	Soccer - 9/5 - 9/7 Overnight Trip to Iowa & Wisconsin	17159	20240927LF	\$2,627.13
APBU	Morton Community Bank (P3)	IL High School Coaches - Annual Dues	17161	20240927LF	\$36.38
APBU	Morton Community Bank (P3)	HOTEL AND MEALS FOR TEAM FOR OVERNIGHT	17161	20240927LF	\$1,127.50
10/15/2024	APBU - Accounts Payable Batch Update		44.99	0.00	44.99
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Chad Clift	Reimbursement - Senior Soccer Banner	17163	20241015LF	\$44.99
10/24/2024	APBU - Accounts Payable Batch Update		130.00	0.00	130.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	DEAN HRUBY	10.19.2024 Soccer Official	17181	20241022LF	\$65.00
APBU	Evan Jenkins	10.19.2024 Soccer Official	17182	20241022LF	\$65.00
10/09/2024	CR - Cash Receipt Deposit		0.00	370.82	-370.82
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 9 2024 Deposit		OCTOBER9202	\$370.82
10/17/2024	CR - Cash Receipt Deposit		0.00	123.21	-123.21
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$123.21
10/28/2024	CR - Cash Receipt Deposit		0.00	576.40	-576.40
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 28 2024 Deposit		OCTOBER2820	\$576.40
10/29/2024	CR - Cash Receipt Deposit		0.00	102.72	-102.72
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 29 2024 Deposit		OCTOBER2920	\$102.72
10/31/2024	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$1,000.00
10/29/2024	J - Journal Entry		0.00	130.00	-130.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
J		Athletics Covering Soccer Official Evan Jenkins		20241029LF	(\$130.00)
<b>Totals for Account 11 Q 7300 0000 00 000 110063:</b>			<b>\$3,966.00</b>	<b>\$2,303.15</b>	<b>\$1,662.85</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110067		Athletics - Swimming			
Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	CR - Cash Receipt Deposit		0.00	100.00	-100.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$100.00

**Totals for Account 11 Q 7300 0000 00 000 110067:** **\$0.00**      **\$100.00**      **(\$100.00)**

11 Q 7300 0000 00 000 110069		Athletics - Pantherettes			
Post Date	Source Type		Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update		70.00	0.00	70.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Lauren Chiado	Clinic Refund	17149	20241007LF	\$70.00
10/10/2024	APBU - Accounts Payable Batch Update		1,211.07	0.00	1,211.07
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (PA)	Items for dance clinic goody bags AND for	17162	20240927LF	\$128.01
APBU	Morton Community Bank (PA)	Purchase of items for Homecoming and Pantherette	17162	20241003LF	\$179.72
APBU	Morton Community Bank (PA)	Pants to wear with old uniform tops for Community	17162	20240927LF	\$246.90
APBU	Morton Community Bank (PA)	Pants to wear with old uniform tops for Community	17162	20240927LF	\$126.39
APBU	Morton Community Bank (PA)	Pants to wear with old uniform tops for Community	17162	20241003LF	\$41.15
APBU	Morton Community Bank (PA)	Community Night Pants	17162	20240927LF	\$488.90
10/21/2024	APBU - Accounts Payable Batch Update		100.00	0.00	100.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	EUREKA HIGH SCHOOL	Dance Competition at Eureka High School	17168	20241017LF	\$100.00
10/22/2024	APBU - Accounts Payable Batch Update		2,844.00	0.00	2,844.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	TEAM WORKS	Purchase of T-shirts for the Future Pantherette Clinic	17175	20241021LF	\$2,844.00
10/31/2024	APBU - Accounts Payable Batch Update		200.00	0.00	200.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Illinois Drill Team Association (IDTA)	IDTA (Illinois Drill Team Association)	17202	20241028LF	\$200.00
10/23/2024	CR - Cash Receipt Deposit		0.00	885.00	-885.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 23 2024 Deposit		October232024	\$885.00

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110069		Athletics - Pantherettes			
Post Date	Source Type	Debit	Credit	Net Activity	
10/28/2024	CR - Cash Receipt Deposit	0.00	1,295.00	-1,295.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		Revtrak Credits - October		20241028REVT	\$1,295.00
10/29/2024	CR - Cash Receipt Deposit	0.00	50.00	-50.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 29 2024 Deposit		OCTOBER2920	\$50.00
10/31/2024	CR - Cash Receipt Deposit	0.00	25.00	-25.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$25.00
<b>Totals for Account 11 Q 7300 0000 00 000 110069:</b>		<b>\$4,425.07</b>	<b>\$2,255.00</b>	<b>\$2,170.07</b>	
11 Q 7300 0000 00 000 110076		Athletics - Pep Club			
Post Date	Source Type	Debit	Credit	Net Activity	
10/07/2024	APBU - Accounts Payable Batch Update	509.50	0.00	509.50	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Cassidy Sanneman	Reimbursement - Powder Puff Decals	17142	20240926LF	\$509.50
10/21/2024	APBU - Accounts Payable Batch Update	1,096.00	0.00	1,096.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Snatched Sports LLC	Pep Club Shirts	17172	20241018LF	\$1,096.00
<b>Totals for Account 11 Q 7300 0000 00 000 110076:</b>		<b>\$1,605.50</b>	<b>\$0.00</b>	<b>\$1,605.50</b>	
11 Q 7300 0000 00 000 110078		Athletics - Cheer (Football)			
Post Date	Source Type	Debit	Credit	Net Activity	
10/08/2024	APBU - Accounts Payable Batch Update	60.00	0.00	60.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Bennett Meinhold	Cheer Reimbursement	17156	20241003LF	\$60.00
10/31/2024	APBU - Accounts Payable Batch Update	750.00	0.00	750.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Summer Sundays	Cheer T-Shirts	17206	20241028LF	\$750.00
<b>Totals for Account 11 Q 7300 0000 00 000 110078:</b>		<b>\$810.00</b>	<b>\$0.00</b>	<b>\$810.00</b>	

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110079 Athletics - Lacrosse (Girls)

Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		300.00	0.00	300.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Morton Community Bank (P2)	Labrador Sports Annual Subscription - Girls lacrosse	17160	20240927LF	\$300.00
10/31/2024	CR - Cash Receipt Deposit		0.00	400.00	-400.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		CAT Matching Foundation - October		20241031CAT	\$400.00

**Totals for Account 11 Q 7300 0000 00 000 110079:** **\$300.00** **\$400.00** **(\$100.00)**

11 Q 7300 0000 00 000 110080 Athletics - Tennis (Girls)

Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		317.00	0.00	317.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	TEAM WORKS	Tennis Shirts	17144	20241003LF	\$317.00
10/08/2024	APBU - Accounts Payable Batch Update		64.99	0.00	64.99
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	KROGER CO - IN DIV	Senior Night Cake - Tennis	17154	20240927LF	\$64.99
10/10/2024	APBU - Accounts Payable Batch Update		388.69	0.00	388.69
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Morton Community Bank (P2)	Jimmy Johns - Tennis	17160	20240927LF	\$92.25
APBU	Morton Community Bank (P2)	Walmart - Tennis Parade Candy	17160	20241003LF	\$179.59
APBU	Morton Community Bank (P3)	Culvers	17161	20240927LF	\$116.85

**Totals for Account 11 Q 7300 0000 00 000 110080:** **\$770.68** **\$0.00** **\$770.68**

11 Q 7300 0000 00 000 110100 Activities - General (Barth)

Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		194.43	0.00	194.43
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Cassidy Sanneman	Reimbursement - Powder Puff Decals	17142	20240926LF	\$44.09
APBU	Papa John's Pizza	Pizzas for Float Building, club kick off	17139	20240926LF	\$150.34
10/07/2024	J - Journal Entry		56.00	0.00	56.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
J		Panther Perk Coupons Purchase		20241007LF	\$56.00

**Totals for Account 11 Q 7300 0000 00 000 110100:** **\$250.43** **\$0.00** **\$250.43**

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110104      Activities - Advocates For Awareness					
Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		54.95	0.00	54.95
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (PA)	Hoco Door Decorations - Advocates for Awareness	17162	20241003LF	\$54.95
<b>Totals for Account 11 Q 7300 0000 00 000 110104:</b>			<b>\$54.95</b>	<b>\$0.00</b>	<b>\$54.95</b>
11 Q 7300 0000 00 000 110106      Activities - Auto/Construction Club					
Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		24.96	0.00	24.96
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P2)	Rock Auto	17160	20240927LF	\$24.96
<b>Totals for Account 11 Q 7300 0000 00 000 110106:</b>			<b>\$24.96</b>	<b>\$0.00</b>	<b>\$24.96</b>
11 Q 7300 0000 00 000 110107      Activities - Bass Fishing Club					
Post Date	Source Type		Debit	Credit	Net Activity
10/23/2024	CR - Cash Receipt Deposit		0.00	500.00	-500.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 23 2024 Deposit		OCTOBER2320	\$500.00
<b>Totals for Account 11 Q 7300 0000 00 000 110107:</b>			<b>\$0.00</b>	<b>\$500.00</b>	<b>(\$500.00)</b>
11 Q 7300 0000 00 000 110108      Activities - Bloom					
Post Date	Source Type		Debit	Credit	Net Activity
10/23/2024	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 23 2024 Deposit		OCTOBER2320	\$1,000.00
<b>Totals for Account 11 Q 7300 0000 00 000 110108:</b>			<b>\$0.00</b>	<b>\$1,000.00</b>	<b>(\$1,000.00)</b>
11 Q 7300 0000 00 000 110109      Activities - Book Club					
Post Date	Source Type		Debit	Credit	Net Activity
10/15/2024	APBU - Accounts Payable Batch Update		43.25	0.00	43.25
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	WCHS - General Fund	Cafeteria Snacks	17167	20241015LF	\$43.25
10/03/2024	CR - Cash Receipt Deposit		0.00	331.96	-331.96
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 3 2024 Deposit		OCTOBER3202	\$331.96

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110109 Activities - Book Club

Post Date	Source Type		Debit	Credit	Net Activity
10/23/2024	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 23 2024 Deposit		OCTOBER2320	\$1,000.00
10/29/2024	CR - Cash Receipt Deposit		0.00	452.11	-452.11
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 29 2024 Deposit		OCTOBER2920	\$452.11
10/30/2024	CR - Cash Receipt Deposit		0.00	331.96	-331.96
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		September 30 2024		SEPTEMBER3	\$331.96
10/30/2024	CR - Cash Receipt Deposit		331.96	0.00	331.96
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3	(\$331.96)
<b>Totals for Account 11 Q 7300 0000 00 000 110109:</b>			<b>\$375.21</b>	<b>\$2,116.03</b>	<b>(\$1,740.82)</b>

11 Q 7300 0000 00 000 110110 Activities - Broadway Club

Post Date	Source Type		Debit	Credit	Net Activity
10/21/2024	APBU - Accounts Payable Batch Update		126.45	0.00	126.45
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	MENARDS - WASHINGTON	Set Building Materials	17170	20241017LF	\$126.45
<b>Totals for Account 11 Q 7300 0000 00 000 110110:</b>			<b>\$126.45</b>	<b>\$0.00</b>	<b>\$126.45</b>

11 Q 7300 0000 00 000 110112 Activities - Band

Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	CR - Cash Receipt Deposit		0.00	200.00	-200.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		CAT Matching Foundation - October		20241031CAT	\$200.00
<b>Totals for Account 11 Q 7300 0000 00 000 110112:</b>			<b>\$0.00</b>	<b>\$200.00</b>	<b>(\$200.00)</b>

11 Q 7300 0000 00 000 110114 Activities - Counseling

Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		10.40	0.00	10.40
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	WCHS - General Fund	Water for Counseling Round Table Event 10/7/2024	17146	20241004LF	\$10.40
<b>Totals for Account 11 Q 7300 0000 00 000 110114:</b>			<b>\$10.40</b>	<b>\$0.00</b>	<b>\$10.40</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

**11 Q 7300 0000 00 000 110116**      *Activities - Cricut Club*

Post Date	Source Type		Debit	Credit	Net Activity
10/03/2024	CR - Cash Receipt Deposit		0.00	10.00	-10.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 3 2024 Deposit		OCTOBER3202	\$10.00
10/30/2024	CR - Cash Receipt Deposit		0.00	10.00	-10.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		September 30 2024		SEPTEMBER3	\$10.00
10/30/2024	CR - Cash Receipt Deposit		10.00	0.00	10.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3	(\$10.00)
<b>Totals for Account 11 Q 7300 0000 00 000 110116:</b>			<b>\$10.00</b>	<b>\$20.00</b>	<b>(\$10.00)</b>

**11 Q 7300 0000 00 000 110119**      *Activities - Fitness Club*

Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		263.57	0.00	263.57
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Morton Community Bank (P2)	TEAM WORKS	17160	20240927LF	\$187.02
APBU	Morton Community Bank (PA)	Fitness Club Door Decorating Supplies	17162	20240927LF	\$76.55
<b>Totals for Account 11 Q 7300 0000 00 000 110119:</b>			<b>\$263.57</b>	<b>\$0.00</b>	<b>\$263.57</b>

**11 Q 7300 0000 00 000 110122**      *Activities - Drama Club*

Post Date	Source Type		Debit	Credit	Net Activity
10/21/2024	APBU - Accounts Payable Batch Update		1,890.00	0.00	1,890.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	UNIVERSITY OF ILLINOIS	TheatreFest Registration	17173	20241018LF	\$1,890.00
10/03/2024	CR - Cash Receipt Deposit		0.00	225.00	-225.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 3 2024 Deposit		OCTOBER3202	\$225.00
10/08/2024	CR - Cash Receipt Deposit		0.00	150.00	-150.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 8 2024 Deposit		OCTOBER8202	\$150.00
10/23/2024	CR - Cash Receipt Deposit		0.00	150.00	-150.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 23 2024 Deposit		OCTOBER2320	\$150.00

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

**11 Q 7300 0000 00 000 110122**      *Activities - Drama Club*

Post Date	Source Type	Debit	Credit	Net Activity
10/30/2024	CR - Cash Receipt Deposit	0.00	225.00	-225.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024		SEPTEMBER3
10/30/2024	CR - Cash Receipt Deposit	225.00	0.00	225.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3
<b>Totals for Account 11 Q 7300 0000 00 000 110122:</b>		<b>\$2,115.00</b>	<b>\$750.00</b>	<b>\$1,365.00</b>

**11 Q 7300 0000 00 000 110124**      *Activities - Game Club*

Post Date	Source Type	Debit	Credit	Net Activity
10/03/2024	CR - Cash Receipt Deposit	0.00	331.97	-331.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 3 2024 Deposit		OCTOBER3202
10/30/2024	CR - Cash Receipt Deposit	0.00	331.97	-331.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024		SEPTEMBER3
10/30/2024	CR - Cash Receipt Deposit	331.97	0.00	331.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3
<b>Totals for Account 11 Q 7300 0000 00 000 110124:</b>		<b>\$331.97</b>	<b>\$663.94</b>	<b>(\$331.97)</b>

**11 Q 7300 0000 00 000 110125**      *Activities - Gay Straight Alliance (GSA)*

Post Date	Source Type	Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update	74.00	0.00	74.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
APBU	Stacy Beckman	reimbursement for door decorating supplies	17148	20241007LF
10/17/2024	CR - Cash Receipt Deposit	0.00	234.88	-234.88
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 17 2024.2 Deposit		OCTOBER1720
<b>Totals for Account 11 Q 7300 0000 00 000 110125:</b>		<b>\$74.00</b>	<b>\$234.88</b>	<b>(\$160.88)</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110132		Activities - Junior Class			
Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		121.57	0.00	121.57
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Kelly Sandberg	Reimbursement for float materials	17141	20240927LF	\$42.72
APBU	Kelly Sandberg	Reimbursement for float materials	17141	20240927LF	\$18.88
APBU	Kelly Sandberg	Reimbursement for float building materials	17141	20240927LF	\$59.97
10/10/2024	APBU - Accounts Payable Batch Update		988.20	0.00	988.20
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	Costco	17159	20240927LF	\$456.67
APBU	Morton Community Bank (P1)	Parade pomps	17159	20240927LF	\$56.50
APBU	Morton Community Bank (P2)	Oriental Trading	17160	20240927LF	\$99.95
APBU	Morton Community Bank (P3)	concessions - junior class	17161	20240927LF	\$185.70
APBU	Morton Community Bank (PA)	Parade float and parade items	17162	20240927LF	\$179.39
APBU	Morton Community Bank (PA)	Junior Class - Thank you cards	17162	20240927LF	\$9.99
10/21/2024	APBU - Accounts Payable Batch Update		425.00	0.00	425.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Joe Greenwood	Half Payment for Prom DJ 2025	17169	20241016LF	\$425.00
10/03/2024	CR - Cash Receipt Deposit		0.00	1,143.85	-1,143.85
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 3 2024 Deposit		OCTOBER3202	\$1,143.85
10/17/2024	CR - Cash Receipt Deposit		0.00	4,539.90	-4,539.90
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024.2 Deposit		OCTOBER1720	\$4,539.90
10/29/2024	CR - Cash Receipt Deposit		0.00	3,534.96	-3,534.96
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 29 2024 Deposit		OCTOBER2920	\$3,534.96
10/30/2024	CR - Cash Receipt Deposit		0.00	1,143.85	-1,143.85
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		September 30 2024		SEPTEMBER3	\$1,143.85
10/30/2024	CR - Cash Receipt Deposit		1,143.85	0.00	1,143.85
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3	(\$1,143.85)

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

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11 Q 7300 0000 00 000 110132 Activities - Junior Class

Post Date	Source Type	Debit	Credit	Net Activity
<b>Totals for Account 11 Q 7300 0000 00 000 110132:</b>		<b>\$2,678.62</b>	<b>\$10,362.56</b>	<b>(\$7,683.94)</b>

11 Q 7300 0000 00 000 110136 Activities - Panther Perk

Post Date	Source Type	Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update	140.73	0.00	140.73
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
APBU	KROGER CO - IN DIV	Perk Supplies	17154	20240927LF
<b>Detail Amount</b>				<b>\$140.73</b>
10/10/2024	APBU - Accounts Payable Batch Update	465.98	0.00	465.98
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
APBU	KROGER CO - IN DIV	Perk Supplies	17158	20241010
APBU	KROGER CO - IN DIV	Supplies	17158	20241010
APBU	Morton Community Bank (P1)	Jiffy Shirts	17159	20240927LF
APBU	Morton Community Bank (P1)	Jiffy - Shirts for Panther Perk	17159	20241003LF
APBU	Morton Community Bank (P2)	Costco - Perk Supplies	17160	20240927LF
APBU	Morton Community Bank (PA)	Chai Tea Latte for Panther Perk	17162	20240927LF
APBU	Morton Community Bank (PA)	Panther Perk Supplies - Vinyl for Tshirts	17162	20240927LF
<b>Detail Amount</b>				<b>\$92.50</b>
10/08/2024	CR - Cash Receipt Deposit	0.00	250.00	-250.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 8 2024 Deposit		OCTOBER8202
<b>Detail Amount</b>				<b>\$250.00</b>
10/28/2024	CR - Cash Receipt Deposit	0.00	69.00	-69.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		Revtrak Credits - October		20241028REVT
<b>Detail Amount</b>				<b>\$69.00</b>
10/07/2024	J - Journal Entry	0.00	56.00	-56.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
J		Panther Perk Coupons Purchase		20241007LF
<b>Detail Amount</b>				<b>(\$56.00)</b>
<b>Totals for Account 11 Q 7300 0000 00 000 110136:</b>		<b>\$606.71</b>	<b>\$375.00</b>	<b>\$231.71</b>

11 Q 7300 0000 00 000 110137 Activities - Preschool (FCS)

Post Date	Source Type	Debit	Credit	Net Activity
10/09/2024	CR - Cash Receipt Deposit	0.00	2,850.00	-2,850.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 9 2024 Deposit		OCTOBER9202
<b>Detail Amount</b>				<b>\$2,850.00</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110137 Activities - Preschool (FCS)					
Post Date	Source Type		Debit	Credit	Net Activity
10/17/2024	CR - Cash Receipt Deposit		0.00	1,500.00	-1,500.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$1,500.00

**Totals for Account 11 Q 7300 0000 00 000 110137:** **\$0.00**      **\$4,350.00**      **(\$4,350.00)**

11 Q 7300 0000 00 000 110138 Activities - Renaissance Fair					
Post Date	Source Type		Debit	Credit	Net Activity
10/23/2024	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 23 2024 Deposit		OCTOBER2320	\$1,000.00

**Totals for Account 11 Q 7300 0000 00 000 110138:** **\$0.00**      **\$1,000.00**      **(\$1,000.00)**

11 Q 7300 0000 00 000 110139 Activities - Robotics Club					
Post Date	Source Type		Debit	Credit	Net Activity
10/08/2024	CR - Cash Receipt Deposit		0.00	150.00	-150.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 8 2024 Deposit		OCTOBER8202	\$150.00

10/09/2024	CR - Cash Receipt Deposit		0.00	5,000.00	-5,000.00
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SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 9 2024 Deposit		OCTOBER9202	\$5,000.00

**Totals for Account 11 Q 7300 0000 00 000 110139:** **\$0.00**      **\$5,150.00**      **(\$5,150.00)**

11 Q 7300 0000 00 000 110141 Activities - Senior Class					
Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		60.29	0.00	60.29
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Andrea Spatafore	Reimbursement - Homecoming Supplies	17143	20241003LF	\$60.29

10/10/2024	APBU - Accounts Payable Batch Update		374.96	7.24	367.72
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SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	COSTCO - Senior Class Parade candy	17159	20240927LF	\$233.64
APBU	Morton Community Bank (P2)	Parade Float supplies - Senior Class	17160	20240927LF	\$76.62
APBU	Morton Community Bank (PA)	Senior Class - Float building supplies	17162	20240927LF	\$57.46

**Totals for Account 11 Q 7300 0000 00 000 110141:** **\$435.25**      **\$7.24**      **\$428.01**

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

**11 Q 7300 0000 00 000 110142**      *Activities - Sophomore Class*

Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		693.33	0.00	693.33
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P2)	Menards	17160	20240927LF	\$76.37
APBU	Morton Community Bank (P3)	Additional pomps for Sophomore Float ordered from	17161	20240927LF	\$483.18
APBU	Morton Community Bank (P3)	Pomps for Sophomore Float ordered from "Parade	17161	20240927LF	\$133.78
10/28/2024	CR - Cash Receipt Deposit		0.00	273.99	-273.99
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 28 2024 Deposit		OCTOBER2820	\$273.99

**Totals for Account 11 Q 7300 0000 00 000 110142:**      **\$693.33**      **\$273.99**      **\$419.34**

**11 Q 7300 0000 00 000 110143**      *Activities - Spanish Club*

Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	APBU - Accounts Payable Batch Update		119.94	0.00	119.94
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Trisha Crull	Reimbursement - Supplies	17197	20241028LF	\$119.94

**Totals for Account 11 Q 7300 0000 00 000 110143:**      **\$119.94**      **\$0.00**      **\$119.94**

**11 Q 7300 0000 00 000 110144**      *Activities - Student Council*

Post Date	Source Type		Debit	Credit	Net Activity
10/08/2024	APBU - Accounts Payable Batch Update		430.00	0.00	430.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	LE FLEUR FLORAL DESIGN	Student Council Homecoming - Flowers	17155	20241003LF	\$430.00
10/10/2024	APBU - Accounts Payable Batch Update		1,289.68	0.00	1,289.68
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P1)	Jiffy Shirts	17159	20240927LF	\$105.92
APBU	Morton Community Bank (P3)	Connect Center - For Student Council Venue Fee	17161	20240927LF	\$25.00
APBU	Morton Community Bank (PA)	Homecoming Dance Decorations	17162	20240927LF	\$164.93
APBU	Morton Community Bank (PA)	Homecoming Dance Decorations	17162	20240927LF	\$723.14
APBU	Morton Community Bank (PA)	Student Council Supplies - Community Night/Teacher	17162	20240927LF	\$270.69
10/24/2024	APBU - Accounts Payable Batch Update		579.96	0.00	579.96
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Melissa Warfield	Reimbursement - JoAnn Fabric (District card did not	17194	20241024LF	\$579.96

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110144      Activities - Student Council					
Post Date	Source Type		Debit	Credit	Net Activity
10/31/2024	APBU - Accounts Payable Batch Update		145.18	0.00	145.18
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Sarah Schryer	Reimbursement - Teacher appreciation gift-October	17205	20241031LF	\$145.18
10/03/2024	CR - Cash Receipt Deposit		0.00	4,491.00	-4,491.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 3 2024 Deposit		OCTOBER3202	\$4,491.00
10/17/2024	CR - Cash Receipt Deposit		0.00	425.00	-425.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$425.00
10/30/2024	CR - Cash Receipt Deposit		0.00	4,491.00	-4,491.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		September 30 2024		SEPTEMBER3	\$4,491.00
10/30/2024	CR - Cash Receipt Deposit		4,491.00	0.00	4,491.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3	(\$4,491.00)
<b>Totals for Account 11 Q 7300 0000 00 000 110144:</b>			<b>\$6,935.82</b>	<b>\$9,407.00</b>	<b>(\$2,471.18)</b>

11 Q 7300 0000 00 000 110152      Activities - Hardship					
Post Date	Source Type		Debit	Credit	Net Activity
10/10/2024	APBU - Accounts Payable Batch Update		257.07	0.00	257.07
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	KROGER CO - IN DIV	Hardship Supplies	17158	20241010	\$16.47
APBU	KROGER CO - IN DIV	Supplies	17158	20241010	\$8.49
APBU	Morton Community Bank (P2)	Walmart order for Panther Pro Shop	17160	20241003LF	\$112.20
APBU	Morton Community Bank (P2)	Walmart - Hardship Purchase	17160	20240927LF	\$48.48
APBU	Morton Community Bank (PA)	hardship-shoes	17162	20240927LF	\$71.43
10/03/2024	CR - Cash Receipt Deposit		0.00	26.50	-26.50
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 3 2024 Deposit		OCTOBER3202	\$26.50
10/30/2024	CR - Cash Receipt Deposit		0.00	26.50	-26.50
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		September 30 2024		SEPTEMBER3	\$26.50

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

**11 Q 7300 0000 00 000 110152**      *Activities - Hardship*

Post Date	Source Type		Debit	Credit	Net Activity
10/30/2024	CR - Cash Receipt Deposit		26.50	0.00	26.50
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3	(\$26.50)
10/15/2024	J - Journal Entry		15.00	0.00	15.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
J		Transfer of funds for student Photography field trip		20241015LF	\$15.00

**Totals for Account 11 Q 7300 0000 00 000 110152:**      **\$298.57**      **\$53.00**      **\$245.57**

**11 Q 7300 0000 00 000 110153**      *Activities - Unified PE*

Post Date	Source Type		Debit	Credit	Net Activity
10/17/2024	CR - Cash Receipt Deposit		0.00	50.00	-50.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 17 2024 Deposit		OCTOBER1720	\$50.00
10/23/2024	CR - Cash Receipt Deposit		0.00	175.00	-175.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		October 23 2024 Deposit		October232024	\$175.00
10/28/2024	CR - Cash Receipt Deposit		0.00	1,205.00	-1,205.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
CR		Revtrak Credits - October		20241028REVT	\$1,205.00

**Totals for Account 11 Q 7300 0000 00 000 110153:**      **\$0.00**      **\$1,430.00**      **(\$1,430.00)**

**11 Q 7300 0000 00 000 110200**      *General*

Post Date	Source Type		Debit	Credit	Net Activity
10/07/2024	APBU - Accounts Payable Batch Update		767.14	0.00	767.14
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	WCHS BAND BOOSTERS	Pepsi Rebate 85.92 Cases	17147	20241003LF	\$767.14
10/10/2024	APBU - Accounts Payable Batch Update		842.37	0.00	842.37
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Morton Community Bank (P1)	Amazon - Bucher paper rolls and holder	17159	20241003LF	\$802.42
APBU	Morton Community Bank (P2)	Walmart - Butcher Paper Roll (Green)	17160	20241003LF	\$39.95
10/21/2024	APBU - Accounts Payable Batch Update		342.00	0.00	342.00
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>	<b>Detail Amount</b>
APBU	Peoria Zoo	Field Trip - Basic Photo Class	17171	20241017LF	\$132.00

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110200		General			
Post Date	Source Type		Debit	Credit	Net Activity
10/21/2024	APBU - Accounts Payable Batch Update		342.00	0.00	342.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Wheel Art Pottery Studio	Raku Field Trip	17174	20241016LF	\$210.00
10/24/2024	APBU - Accounts Payable Batch Update		230.00	0.00	230.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	WASHINGTON CHAMBER OF COM	Gift Certificates - Bus Driver Appreciation	17191	20241022LF	\$230.00
10/08/2024	CR - Cash Receipt Deposit		0.00	109.00	-109.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 8 2024 Deposit		OCTOBER8202	\$109.00
10/17/2024	CR - Cash Receipt Deposit		0.00	182.00	-182.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$142.00
CR		October 17 2024.2 Deposit		OCTOBER1720	\$40.00
10/23/2024	CR - Cash Receipt Deposit		0.00	18.00	-18.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 23 2024 Deposit		OCTOBER2320	\$18.00
10/28/2024	CR - Cash Receipt Deposit		0.00	136.00	-136.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		Revtrak Credits - October		20241028REVT	\$136.00
10/31/2024	CR - Cash Receipt Deposit		0.00	200.00	-200.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		CAT Matching Foundation - October		20241031CAT	\$200.00
10/09/2024	J - Journal Entry		937.26	0.00	937.26
SRC	Name	Description	Check Number	Identifier	Detail Amount
J		Revtrak Fees October 2024		20241009LF	\$937.26
10/15/2024	J - Journal Entry		0.00	15.00	-15.00
SRC	Name	Description	Check Number	Identifier	Detail Amount
J		Transfer of funds for student Photography field trip		20241015LF	(\$15.00)
10/31/2024	J - Journal Entry		0.00	561.74	-561.74
SRC	Name	Description	Check Number	Identifier	Detail Amount
J		Interest October 2024		20241031LF	(\$561.74)

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110200		General			
Post Date	Source Type	Debit	Credit	Net Activity	
<b>Totals for Account 11 Q 7300 0000 00 000 110200:</b>		<b>\$3,118.77</b>	<b>\$1,221.74</b>	<b>\$1,897.03</b>	
11 Q 7300 0000 00 000 110202		General - Co-op (T. Gardner)			
Post Date	Source Type	Debit	Credit	Net Activity	
10/10/2024	APBU - Accounts Payable Batch Update	120.00	0.00	120.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Morton Community Bank (P2)	Co-Op Gift Cards - Co-Op Activity Fund	17160	20241003LF	\$120.00
<b>Totals for Account 11 Q 7300 0000 00 000 110202:</b>		<b>\$120.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	
11 Q 7300 0000 00 000 110208		General - Raymond Torry Professional Development			
Post Date	Source Type	Debit	Credit	Net Activity	
10/24/2024	APBU - Accounts Payable Batch Update	6,152.00	0.00	6,152.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Solution Tree, Inc	PLC Conference (Activity Portion)	17193	20241024LF	\$6,152.00
<b>Totals for Account 11 Q 7300 0000 00 000 110208:</b>		<b>\$6,152.00</b>	<b>\$0.00</b>	<b>\$6,152.00</b>	
11 Q 7300 0000 00 000 110209		General - Scholarships			
Post Date	Source Type	Debit	Credit	Net Activity	
10/07/2024	APBU - Accounts Payable Batch Update	350.00	0.00	350.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Washington Community Foundation	Stephen F Mason Scholarship Balance	17145	20240926LF	\$350.00
<b>Totals for Account 11 Q 7300 0000 00 000 110209:</b>		<b>\$350.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	
11 Q 7300 0000 00 000 110210		General - Concessions			
Post Date	Source Type	Debit	Credit	Net Activity	
10/07/2024	APBU - Accounts Payable Batch Update	634.00	0.00	634.00	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	PEPSI-COLA BOTTLERS	Concessions	17140	20241003LF	\$634.00
10/08/2024	APBU - Accounts Payable Batch Update	1,040.96	0.00	1,040.96	
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Cosgrove Distributors Inc	Concessions	17151	20241003LF	\$276.63
APBU	Cosgrove Distributors Inc	Concessions	17151	20241003LF	\$197.23
APBU	Gold Medal	Concessions	17153	20241003LF	\$439.60
APBU	MICHAELS ITALIAN FEAST LLC	Concessions - Subs 9/2/24	17157	20240926LF	\$127.50

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110210		General - Concessions			
Post Date	Source Type		Debit	Credit	Net Activity
10/15/2024	APBU - Accounts Payable Batch Update		2,712.40	0.00	2,712.40
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Cosgrove Distributors Inc	Concessions	17164	20241015LF	\$411.55
APBU	GORDON FOOD SERVICE INC	Concessions	17165	20241015LF	\$1,057.19
APBU	PEPSI-COLA BOTTLERS	Concessions	17166	20241015LF	\$1,243.66
10/24/2024	APBU - Accounts Payable Batch Update		1,515.85	0.00	1,515.85
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Cosgrove Distributors Inc	Concessions	17177	20241022LF	\$619.34
APBU	KOHL WHOLESALE	Concessions	17183	20241022LF	\$121.89
APBU	MICHAELS ITALIAN FEAST LLC	Concessions	17187	20241024LF	\$75.00
APBU	MICHAELS ITALIAN FEAST LLC	Concessions	17186	20241024LF	\$75.00
APBU	MICHAELS ITALIAN FEAST LLC	Concessions	17185	20241024LF	\$75.00
APBU	MICHAELS ITALIAN FEAST LLC	Concessions	17184	20241024LF	\$150.00
APBU	PEPSI-COLA BOTTLERS	Concessions	17188	20241022LF	\$399.62
10/31/2024	APBU - Accounts Payable Batch Update		2,752.68	0.00	2,752.68
SRC	Name	Description	Check Number	Identifier	Detail Amount
APBU	Cosgrove Distributors Inc	Concessions	17196	20241031LF	\$538.89
APBU	GORDON FOOD SERVICE INC	Concessions	17199	20241031LF	\$342.57
APBU	PEPSI-COLA BOTTLERS	Concessions	17204	20241031LF	\$1,871.22
10/03/2024	CR - Cash Receipt Deposit		0.00	2,778.97	-2,778.97
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 3 2024 Deposit		OCTOBER3202	\$2,778.97
10/09/2024	CR - Cash Receipt Deposit		0.00	1,129.16	-1,129.16
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 9 2024 Deposit		OCTOBER9202	\$1,129.16
10/17/2024	CR - Cash Receipt Deposit		0.00	5,021.95	-5,021.95
SRC	Name	Description	Check Number	Identifier	Detail Amount
CR		October 17 2024 Deposit		OCTOBER1720	\$394.79
CR		October 17 2024.2 Deposit		OCTOBER1720	\$4,627.16

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

11 Q 7300 0000 00 000 110210		General - Concessions		
Post Date	Source Type	Debit	Credit	Net Activity
10/28/2024	CR - Cash Receipt Deposit	0.00	1,762.46	-1,762.46
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 28 2024 Deposit		OCTOBER2820
10/29/2024	CR - Cash Receipt Deposit	0.00	4,494.21	-4,494.21
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		October 29 2024 Deposit		OCTOBER2920
10/30/2024	CR - Cash Receipt Deposit	0.00	2,788.97	-2,788.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024		SEPTEMBER3
10/30/2024	CR - Cash Receipt Deposit	2,788.97	0.00	2,788.97
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Identifier</b>
CR		September 30 2024 Reversal (deposit cash count		SEPTEMBER3
<b>Totals for Account 11 Q 7300 0000 00 000 110210:</b>		<b>\$11,444.86</b>	<b>\$17,975.72</b>	<b>(\$6,530.86)</b>
<b>Totals for Q - Equity:</b>		<b>\$56,589.41</b>	<b>\$71,154.36</b>	<b>(\$14,564.95)</b>
<b>Grand Total:</b>		<b>\$56,589.41</b>	<b>\$71,154.36</b>	<b>(\$14,564.95)</b>

## Account Activity Detail

Date Range: 10/01/2024 - 10/31/2024

Washington CHSD 308

### Fund Totals

Fund	Debit	Credit	Net Activity
11 - Activity Fund - 11	\$56,589.41	\$71,154.36	(\$14,564.95)
<b>Grand Total:</b>	<b>\$56,589.41</b>	<b>\$71,154.36</b>	<b>(\$14,564.95)</b>

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
4imprint, Inc.	4052500006	13100220	20241016B	Post-it® Notes - 3" x 4" - 25 Sheet - Full	10/08/2024	235935	257.56
<b>4imprint, Inc.</b>			<b>257.56</b>				
ACADEMY OF	4062500001	5063	20241016B	Pride of Panther Award (plaque) - 2024	09/03/2024	235936	47.50
<b>ACADEMY OF AWARDS, INC.</b>			<b>47.50</b>				
Alexander, Lindsay		CR FY25	20241104AL	Registration Refund	11/04/2024	235937	150.00
<b>Alexander, Lindsay</b>			<b>150.00</b>				
ALLEGRA MARKETING		53575	20241023B	ATHLETIC SUPPLIES	10/17/2024	235938	73.13
ALLEGRA MARKETING		53576	20241018B	ATHLETIC SUPPLIES	10/17/2024	235938	200.01
<b>ALLEGRA MARKETING</b>			<b>273.14</b>				
Alpha Baking Company,		240405285020	20241107B	Cafe Supplies	10/11/2024	235939	456.69
Alpha Baking Company,		240405292018	20241023B	Cafe Supplies	10/18/2024	235939	300.15
Alpha Baking Company,		240405295025	20241023B	Cafe Supplies	10/21/2024	235939	326.25
Alpha Baking Company,		240405299017	20241030B	Cafe Supplies	10/25/2024	235939	379.30
Alpha Baking Company,		240405302023	20241030B	Cafe Supplies	10/28/2024	235939	261.00
Alpha Baking Company,		240405309022	20241107B	Cafe Supplies	11/04/2024	235939	261.00
<b>Alpha Baking Company, Inc.</b>			<b>1,984.39</b>				
Alstat, Joseph Todd		Miles Nov24	20241028AL	Mileage Reimbursement Nov 2024	10/28/2024	9000001482	192.96
Alstat, Joseph Todd	0002500328	Meals Nov24	20241028AL	Mileage Reimbursement - 10/24/24	10/28/2024	9000001482	12.32
<b>Alstat, Joseph Todd</b>			<b>205.28</b>				
AMEREN CILCO		20241105-1028	20241107B	Gas Acct 5294731028	11/05/2024	235940	78.96
AMEREN CILCO		20241105-1001	20241107B	Gas Acct 9467381001	11/05/2024	235941	1,354.25

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
AMEREN CILCO		20241105-4007	20241107B	Gas Acct 6345014007	11/05/2024	235941	75.96
AMEREN CILCO		20241105-6012	20241107B	Gas Acct 2211156012	11/05/2024	235941	272.47
<b>AMEREN CILCO</b>			<b>1,781.64</b>				
American Outdoor		6199	20241030B	Maintenance Grounds	10/25/2024	235942	1,900.00
<b>American Outdoor Services</b>			<b>1,900.00</b>				
APPLE INC	1002500006	MB27733145	20241031B	IPAD	10/24/2024	235943	438.00
<b>APPLE INC</b>			<b>438.00</b>				
Ascend Education	0002500289	AE106085	20241016B	Ascend Math Annual Renewal	10/13/2024	235944	950.00
<b>Ascend Education</b>			<b>950.00</b>				
Auto Zone		2677600476-1	20241016B	TRANSPORTATION SUPPLIES	07/16/2024	235945	29.74
<b>Auto Zone</b>			<b>29.74</b>				
Beacon Athletics	5002500028	0601140-IN	20241107B	softball fence toppers	11/07/2024	235946	1,014.80
<b>Beacon Athletics</b>			<b>1,014.80</b>				
BEVCHEM		13240	20241107B	Cafe Supplies	09/17/2024	235947	170.00
BEVCHEM		13484	20241023B	Cafe Supplies	10/15/2024	235947	368.00
<b>BEVCHEM SOLUTIONS</b>			<b>538.00</b>				
Bradford, Anne		110424	20241104AL	COMMUNICATION CONSULTING	11/04/2024	9000001483	378.00
<b>Bradford, Anne</b>			<b>378.00</b>				
BRADLEY		20241120-Music	20241107B	Entry Fee - 2025 Bradley Jazz Festival	11/07/2024	235948	300.00
<b>BRADLEY UNIVERSITY</b>			<b>300.00</b>				
BRECKLINS BP		20241031BRECKLIN	20241107B	October 2024 Fuel	10/31/2024	235949	1,570.87
<b>BRECKLINS BP</b>			<b>1,570.87</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
BRIMFIELD HIGH		EntryFee012725	20241108AL	Peoria Area League Scholastics Bowl	11/08/2024	235950	115.00
<b>BRIMFIELD HIGH SCHOOL</b>			<b>115.00</b>				
Brooklyn Publishers	8302500010	65375	20241106B	Brooklyn Publishers - brooklynpub.com	10/21/2024	235951	54.00
<b>Brooklyn Publishers LLC</b>			<b>54.00</b>				
BSN SPORTS LLC	5002500004	926355851	20241107B	Edwards 40 LS Tennis Nets	08/08/2024	235952	2,110.32
BSN SPORTS LLC	5002500026	927530313	20241108B	Replacement equipment for athletics	10/29/2024	235952	4,914.80
<b>BSN SPORTS LLC</b>			<b>7,025.12</b>				
Buonanno, Melissa		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	235953	18.00
<b>Buonanno, Melissa</b>			<b>18.00</b>				
Bushue Background		Wash308EHR-20241031	20241104AL	EHR Check + ELIS Verification	11/04/2024	235954	64.00
Bushue Background		Washington308-20241031	20241104AL	Background checks	11/04/2024	235954	180.00
<b>Bushue Background</b>			<b>244.00</b>				
Carbaugh, Christine		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	235955	18.00
<b>Carbaugh, Christine</b>			<b>18.00</b>				
CAROLINA	8702500024	52750181 RI	20241018B	Another pail of squid for zoology class	10/16/2024	235956	122.94
<b>CAROLINA BIOLOGICAL</b>			<b>122.94</b>				
Carter, Julie		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	235957	18.00
<b>Carter, Julie</b>			<b>18.00</b>				
CDS OFFICE		INV1649483	20241023B	Contract Base Rate CONT12554-01	10/17/2024	235958	65.20
CDS OFFICE	0002500310	INV1647801	20241023B	Toner	10/15/2024	235958	413.36
CDS OFFICE	0002500321	INV1649956	20241107B	Toner	10/18/2024	235958	107.28

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
CDS OFFICE	0002500337	INV1651964	20241107B	Toner	10/29/2024	235958	270.72
<b>CDS OFFICE</b>			<b>856.56</b>				
CDW GOVERNMENT		N2K71021	20241108B	Technology credit	10/11/2024	235959	-712.57
CDW GOVERNMENT	0002500136	ZR005642446	20241023B	License Renewal 2024-25	10/09/2024	235959	6,741.00
<b>CDW GOVERNMENT</b>			<b>6,028.43</b>				
Central II Produce		01293918-1	20241024B	CAFE SUPPLIES - CREDIT	09/09/2024	235960	24.85
Central II Produce		01313176	20241107B	Cafe Supplies	11/06/2024	235960	-159.50
Central II Produce		10586986	20241023B	Cafe Supplies	10/16/2024	235960	418.50
Central II Produce		10603641	20241023B	Cafe Supplies	10/15/2024	235960	328.45
Central II Produce		10622501	20241023B	Cafe Supplies	10/16/2024	235960	44.70
Central II Produce		10622584	20241023B	Cafe Supplies	10/16/2024	235960	8.80
Central II Produce		10626508	20241023B	Cafe Supplies	10/17/2024	235960	623.20
Central II Produce		10626534	20241023B	Cafe Supplies	10/18/2024	235960	1,008.80
Central II Produce		10634181	20241023B	Cafe Supplies	10/21/2024	235960	195.40
Central II Produce		10641744	20241023B	Cafe Supplies	10/22/2024	235960	107.80
Central II Produce		10662249	20241107B	Cafe Supplies	11/06/2024	235960	418.50
Central II Produce		10688893	20241107B	Cafe Supplies	11/06/2024	235960	240.10
<b>Central II Produce (What</b>			<b>3,259.60</b>				
CHASE		0000001262	20241108B	Acct 451974341001 Commercial Loan	11/02/2024	235961	839,539.00
<b>CHASE</b>			<b>839,539.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
CITY OF		20241024-9700	20241031B	Acct 0410-009700-00	10/24/2024	235962	2,435.50
CITY OF		20241024-9725	20241031B	Acct 0410-009725-00	10/24/2024	235962	21.31
CITY OF		20241024-9740	20241031B	Acct 0410-009740-00	10/24/2024	235962	10.13
CITY OF		20241024-9790	20241031B	Acct 0410-009790-00	10/24/2024	235962	91.52
CITY OF		20241024-9850	20241031B	Acct 0410-009850-00	10/24/2024	235962	50.56
CITY OF		20241025-9760	20241031B	Acct 0410-009760-00	10/24/2024	235962	28.92
<b>CITY OF WASHINGTON</b>			<b>2,637.94</b>				
Coach Evaluator	5002500019	003411	20241018B	Coach Evaluator Renewal	10/15/2024	235963	199.00
<b>Coach Evaluator</b>			<b>199.00</b>				
Collins, Deanna		CR FY25	20241104AL	Registration Refund	11/04/2024	235964	150.00
<b>Collins, Deanna</b>			<b>150.00</b>				
Comcast		20241101	20241106B	Acct 8771 20 307 0340963	11/01/2024	235965	155.76
<b>Comcast</b>			<b>155.76</b>				
Cooper, Rocke		Meals Nov24	20241104AL	Meal Reimbursement Nov 2024	11/04/2024	9000001484	17.00
<b>Cooper, Rocke</b>			<b>17.00</b>				
DE LAGE LANDEN FIN		588628422	20241023B	CONTRACT #500-50365034	10/23/2024	235966	2,379.00
<b>DE LAGE LANDEN FIN SERV</b>			<b>2,379.00</b>				
Dillman, Alexandra		Miles Nov24	20241025AL	Mileage reimbursement Nov 2024	10/25/2024	9000001485	56.28
<b>Dillman, Alexandra Caroline</b>			<b>56.28</b>				
Dunlap Eaglettes	5002500016	20241214Entry Fee	20241016B	DHS Eaglettes	10/16/2024	235967	300.00
<b>Dunlap Eaglettes</b>			<b>300.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
East Peoria Tire &		179749	20241016B	Transportation - repairs	09/18/2024	235968	507.45
<b>East Peoria Tire &amp;</b>			<b>507.45</b>				
Elite Sportswear	5002500029	2024003148081	20241107B	Cheer Uniform Tops	11/06/2024	235969	629.65
<b>Elite Sportswear</b>			<b>629.65</b>				
Engstrom, Travis M		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001486	37.00
<b>Engstrom, Travis M</b>			<b>37.00</b>				
FIRST Educational		20241007	20241018B	Registration Fee	10/10/2024	235970	598.00
<b>FIRST Educational Resources</b>			<b>598.00</b>				
FIVE STAR WATER		20241010-97154	20241017B	Acct 97154 - Bottled Water	10/10/2024	235971	44.15
<b>FIVE STAR WATER</b>			<b>44.15</b>				
Flanagan-Cornell Unit		Memorial - D. Roth	20241025AL	Memorial Contribution - Darrell W. Roth	10/25/2024	235972	25.00
<b>Flanagan-Cornell Unit #74</b>			<b>25.00</b>				
FLINN SCIENTIFIC INC	8702500022	3069402	20241016B	Flinn Credit Spending	10/08/2024	235973	49.47
<b>FLINN SCIENTIFIC INC</b>			<b>49.47</b>				
Fresh Start Academy		SYSINV-016251	20241107B	Out of District Transportation - October	10/31/2024	235974	1,932.26
Fresh Start Academy		SESINV-041970	20241107B	Out of District Tuition	10/31/2024	235975	4,370.74
<b>Fresh Start Academy</b>			<b>6,303.00</b>				
FRONTIER		20241101-3167	20241106B	Phone Line	11/01/2024	235976	1,629.33
FRONTIER		20241101-5031	20241106B	Phone Line	11/01/2024	235976	66.08
<b>FRONTIER</b>			<b>1,695.41</b>				
Frye, James Ramon		Meals Nov24	20241104AL	Meal Reimbursement Nov 2024	11/04/2024	9000001487	17.00
<b>Frye, James Ramon</b>			<b>17.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
GABBERTS CLEANING		9245	20241023B	Janitorial Services	10/01/2024	235977	30,097.17
<b>GABBERTS CLEANING</b>			<b>30,097.17</b>				
GALESBURG HIGH		EntryFee 1019	20241025AL	Girls Swim and Dive	10/25/2024	235978	175.00
GALESBURG HIGH		EntryFee 1019G	20241025AL	Girls Regional Golf	10/25/2024	235979	150.00
<b>GALESBURG HIGH SCHOOL</b>			<b>325.00</b>				
Garske, Daniel Joseph		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001488	109.00
<b>Garske, Daniel Joseph</b>			<b>109.00</b>				
Geisz, Joel P		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001489	59.00
<b>Geisz, Joel P</b>			<b>59.00</b>				
Geisz, John Stanley		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001490	22.00
<b>Geisz, John Stanley</b>			<b>22.00</b>				
GETZ FIRE		I1-872194	20241024B	ACCT 2443-00	10/14/2024	235980	4,511.15
<b>GETZ FIRE EQUIPMENT LLC</b>			<b>4,511.15</b>				
Gill, Sue		CR FY25	20241104AL	Registration Refund	11/04/2024	235981	150.00
<b>Gill, Sue</b>			<b>150.00</b>				
GO EARN IT	5002500014	INV-5478	20241031B	Women's Cut Singlets	09/24/2024	235982	689.40
<b>GO EARN IT</b>			<b>689.40</b>				
GORDON FOOD		10611666	20241030B	Cafe Supplies	10/23/2024	235983	177.75
GORDON FOOD		106368060	20241030B	Cafe Supplies	10/30/2024	235983	418.50
GORDON FOOD		2001791779	20241030B	CAFE SUPPLIES - CREDIT MEMO	10/26/2024	235983	-903.92
GORDON FOOD		2001791962	20241030B	CAFE SUPPLIES	10/26/2024	235983	593.60
GORDON FOOD		831408083	20241023B	Cafe Supplies	10/17/2024	235983	54.96

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
GORDON FOOD		831408123	20241030B	CAFE SUPPLIES	10/18/2024	235983	2,073.23
GORDON FOOD		831408729	20241030B	CAFE SUPPLIES	10/29/2024	235983	343.20
GORDON FOOD		9015123521	20241023B	Cafe Supplies	10/15/2024	235983	5,396.55
GORDON FOOD		9015375358	20241023B	Cafe Supplies	10/22/2024	235983	3,818.98
GORDON FOOD		9015625434	20241030B	Cafe Supplies	10/29/2024	235983	2,769.90
GORDON FOOD		9015874943	20241107B	Cafe Supplies	11/05/2024	235983	4,033.00
<b>GORDON FOOD SERVICE</b>			<b>18,775.75</b>				
GreatAmerica Financial		37757602	20241030B	Acct# 009-1930584-000	10/28/2024	235984	202.00
<b>GreatAmerica Financial</b>			<b>202.00</b>				
Gruber, Julie		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	235985	18.00
<b>Gruber, Julie</b>			<b>18.00</b>				
HEARTLAND BANK &		20241007-5368	20241016B	\$1,080,000 Taxable G.O. Limited	10/07/2024	235986	30,185.00
HEARTLAND BANK &		20241007-5369	20241016B	\$2,110,000 G.O. Limited Sch. Bonds,	10/07/2024	235987	47,975.00
<b>HEARTLAND BANK &amp; TRUST</b>			<b>78,160.00</b>				
HI LINE SUPPLY		90813	20241024B	Maintenance Supplies	10/09/2024	235988	34.59
<b>HI LINE SUPPLY COMPANY</b>			<b>34.59</b>				
Huntress Labs	0002500331	BE83A858-0002	20241108B	EDR Managed Endpoint Detection and	11/08/2024	235989	28,140.00
<b>Huntress Labs Incorporated</b>			<b>28,140.00</b>				
IDEAL		64643	20241024B	Torry Gym - Asbestos Plan	10/21/2024	235990	955.84
<b>IDEAL ENVIRONMENTAL</b>			<b>955.84</b>				
IL Office of the State		5125148469	20241107B	Maintenance	11/04/2024	235991	275.00
<b>IL Office of the State Fire</b>			<b>275.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Illinois Athletic Directors	5002500030	20241108-27607178	20241108B	IADA membership	11/08/2024	235992	130.00
<b>Illinois Athletic Directors</b>			<b>130.00</b>				
Illinois Central College		2253-Washington	20241024B	Early College Courses 2024 Fall	10/24/2024	235993	23,793.26
<b>Illinois Central College (ICC)</b>			<b>23,793.26</b>				
Illinois Digital Educators	0002500329	IDEA25-0009-0069	20241106B	IDEAcon 2025 Registration - 02/18/2025	10/21/2024	235994	189.00
<b>Illinois Digital Educators</b>			<b>189.00</b>				
Illinois School for the		11/1/2024	20241107B	Student Transportation	11/01/2024	235995	805.00
<b>Illinois School for the Visually</b>			<b>805.00</b>				
ILLINOIS TOLLWAY		G129000007065	20241018B	Acct 2004647579	09/30/2024	235996	18.25
<b>ILLINOIS TOLLWAY</b>			<b>18.25</b>				
Imagine Learning LLC	0002500185	1013299	20241107B	eDynamic Electives Per Enrollment Per	08/28/2024	235997	100.00
<b>Imagine Learning LLC</b>			<b>100.00</b>				
INCCRRA		3378	20241023B	Student Manuals Electronic PDG	09/03/2024	235998	400.00
<b>INCCRRA</b>			<b>400.00</b>				
INTEGRATED		0742742	20241030B	Skyward Hosting DECEMBER 2024	11/01/2024	235999	311.04
<b>INTEGRATED SYSTEMS</b>			<b>311.04</b>				
J.W. PEPPER & SON,		366679734	20241018B	CHORAL SUPPLIES	09/05/2024	236000	33.99
J.W. PEPPER & SON,		366695664	20241018B	CHORAL SUPPLIES	09/09/2024	236000	16.96
J.W. PEPPER & SON,		366754742	20241018B	Choral Supplies	09/23/2024	236000	12.00
J.W. PEPPER & SON,		366761190	20241018B	Choral Supplies	09/24/2024	236000	12.85
J.W. PEPPER & SON,		366766385	20241018B	Band Supplies	09/25/2024	236000	127.99
J.W. PEPPER & SON,		366827914	20241018B	CHORAL SUPPLIES	10/10/2024	236000	225.00

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
J.W. PEPPER & SON,		366863311	20241108B	CHORAL SUPPLIES	10/21/2024	236000	485.50
J.W. PEPPER & SON,		366863312	20241108B	CHORAL SUPPLIES	10/21/2024	236000	35.00
J.W. PEPPER & SON,		366869911	20241108B	CHORAL SUPPLIES	10/22/2024	236000	15.00
J.W. PEPPER & SON,		366870147	20241107B	BAND SUPPLIES	10/22/2024	236000	62.99
J.W. PEPPER & SON,		366920482	20241107B	BAND SUPPLIES	11/04/2024	236000	35.99
<b>J.W. PEPPER &amp; SON, INC.</b>			<b>1,063.27</b>				
Johnson, Sarah		CR FY25	20241104AL	Registration Refund	11/04/2024	236001	150.00
<b>Johnson, Sarah</b>			<b>150.00</b>				
Johnson, Tracie		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	236002	18.00
<b>Johnson, Tracie</b>			<b>18.00</b>				
Joop, Eric Thomas		Meals Nov24	20241104AL	Meal Reimbursement Nov 2024	11/04/2024	9000001491	22.00
Joop, Eric Thomas	0002500316	Miles Nov 24	20241028AL	Mileage Reimbursement Nov 2024	10/28/2024	9000001491	134.00
<b>Joop, Eric Thomas</b>			<b>156.00</b>				
Kaufman Park Golf		Memorial - D. Hershberger	20241025AL	Memorial Contribution - Dwight	10/25/2024	236003	25.00
<b>Kaufman Park Golf Course</b>			<b>25.00</b>				
Ken's Oil Service, Inc		267145	20241018B	Fuel Acct 80040076	10/14/2024	236004	2,265.20
Ken's Oil Service, Inc		300008	20241030B	Fuel Acct 80040076	10/24/2024	236004	2,249.98
Ken's Oil Service, Inc		K552621	20241031B	FUELS/LUBRICANTS ACCT 80040076	10/22/2024	236004	164.45
<b>Ken's Oil Service, Inc</b>			<b>4,679.63</b>				
KIEFER AQUATICS	5002500005	INV001452216	20241016B	Girls Swim Caps	10/11/2024	236005	795.00
KIEFER AQUATICS	5002500017	INV001461723	20241107B	Equipment for Swim Team	10/21/2024	236005	473.75

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
KIEFER AQUATICS	5002500017	INV001462824	20241107B	Equipment for Swim Team	10/25/2024	236005	100.00
KIEFER AQUATICS	5002500017	INV001463523	20241101B	Equipment for Swim Team	10/29/2024	236005	50.00
<b>KIEFER AQUATICS</b>			<b>1,418.75</b>				
KOHL WHOLESALE		1091049	20241023B	Cafe Supplies	10/11/2024	236006	9,063.63
KOHL WHOLESALE		1098114	20241023B	Cafe Supplies	10/18/2024	236006	6,609.53
KOHL WHOLESALE		1105358	20241030B	CAFE SUPPLIES	10/25/2024	236006	6,434.36
KOHL WHOLESALE		1112725	20241107B	Cafe Supplies	11/01/2024	236006	5,484.98
<b>KOHL WHOLESALE</b>			<b>27,592.50</b>				
KONE INC		1158805795	20241024B	Access to hoistway	10/08/2024	236007	1,254.00
<b>KONE INC</b>			<b>1,254.00</b>				
Kozinski, Ron		Athletics Nov24	20241025AL	Scoreboard Girls Swim and Dive	10/25/2024	236008	180.00
<b>Kozinski, Ron</b>			<b>180.00</b>				
KROGER CO - IN DIV	0002500299	032491	20241106B	Food Supplies	10/08/2024	236009	17.25
KROGER CO - IN DIV	0002500299	032540	20241106B	Food Supplies	10/09/2024	236009	53.52
KROGER CO - IN DIV	0002500311	005120	20241106B	Library Supplies	10/15/2024	236009	35.45
KROGER CO - IN DIV	0002500334	032755	20241106B	Supplies	10/22/2024	236009	11.34
KROGER CO - IN DIV	0002500334	032781	20241106B	Supplies	10/22/2024	236009	8.99
KROGER CO - IN DIV	0002500340	031931	20241106B	SPED Supplies	10/29/2024	236009	18.60
KROGER CO - IN DIV	4062500002	085762	20241106B	2 dozen donuts from Kroger for the	10/11/2024	236009	10.00
<b>KROGER CO - IN DIV</b>			<b>155.15</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
LANTER		s275030	20241107B	53090308016A1	10/30/2024	236010	140.80
<b>LANTER DISTRIBUTING LLC</b>			<b>140.80</b>				
Learning Technology	0002500308	LTC6618-AR	20241023B	IL Education & Technology Conference	10/21/2024	236011	300.00
<b>Learning Technology Center</b>			<b>300.00</b>				
Lenover, Christopher		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001492	24.00
<b>Lenover, Christopher Aaron</b>			<b>24.00</b>				
LINCOLN PRAIRIE		2021-20394	20241030B	Home Hospital	10/23/2024	236012	150.00
<b>LINCOLN PRAIRIE BHC</b>			<b>150.00</b>				
Liu, Lily		PSATR FY25	20241029AL	PSAT Rfnd	10/29/2024	236013	18.00
<b>Liu, Lily</b>			<b>18.00</b>				
Livengood, Sara		CR FY25	20241108AL	Registration Refund	11/08/2024	236014	150.00
<b>Livengood, Sara</b>			<b>150.00</b>				
Logue, Jann Margaret		Meals Nov24	20241104AL	Meal Reimbursement Nov 2024	11/04/2024	9000001493	34.00
<b>Logue, Jann Margaret</b>			<b>34.00</b>				
Manual High School		EntryFee011125	20241108AL	Boys swim and dive	11/08/2024	236015	125.00
<b>Manual High School</b>			<b>125.00</b>				
Martin Automotive		RO#38923	20241107B	Tranpsortation - 2010 Chev Sub	10/13/2024	236016	240.07
<b>Martin Automotive</b>			<b>240.07</b>				
Martin Equipment		836918	20241107B	Maintenance Repairs	10/08/2024	236017	922.12
Martin Equipment		839890	20241107B	Maintenance Repairs	10/21/2024	236017	985.89
<b>Martin Equipment</b>			<b>1,908.01</b>				
MCB TRUST &		20241021	20241024B	GEN. OBLIGATION LIMITED SCH	10/21/2024	236018	384,706.25
<b>MCB TRUST &amp; WEALTH</b>			<b>384,706.25</b>				

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
McGrath, Demeris		CR FY25	20241108AL	Registration Refund	11/08/2024	236019	150.00
<b>McGrath, Demeris</b>			<b>150.00</b>				
MENARDS -		11433	20241024B	Maintenance Supplies	10/23/2024	236020	37.94
MENARDS -		11492	20241024B	Maintenance Supplies	10/24/2024	236020	12.78
MENARDS -		11694	20241031B	Maintenance Supplies	10/28/2024	236020	2.18
MENARDS -		11803	20241031B	Maintenance Supplies	10/30/2024	236020	60.95
MENARDS -		11821	20241031B	Maintenance Supplies	10/30/2024	236020	51.98
MENARDS -		11826	20241031B	Maintenance Supplies	10/30/2024	236020	47.98
MENARDS -		20241029ST	20241031B	Maintenance Supplies	10/29/2024	236020	0.00
MENARDS -		ST20240930	20241023B	Maintenance Supplies	09/30/2024	236020	0.00
<b>MENARDS - WASHINGTON</b>			<b>213.81</b>				
MIDLAND PAPER	0002500305	IN02325216	20241023B	Copy Paper - 8.5x11 White	10/16/2024	236021	1,538.00
<b>MIDLAND PAPER</b>			<b>1,538.00</b>				
MIDWEST TRUCKERS		40864	20241107B	Transportation fees	11/06/2024	236022	37.50
<b>MIDWEST TRUCKERS</b>			<b>37.50</b>				
MILLER HALL &		20241011-1080M	20241018B	LEGAL FEES	10/11/2024	236023	3,447.00
<b>MILLER HALL &amp; TRIGGS</b>			<b>3,447.00</b>				
Milligan, Benjamin		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001494	20.00
<b>Milligan, Benjamin Raymond</b>			<b>20.00</b>				
MOBILE MAXX		062897	20241024B	Maintenance	10/24/2024	236024	175.00
<b>MOBILE MAXX</b>			<b>175.00</b>				

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morse, Courtney Leigh		MedExp Nov24	20241029AL	Insurance Deductible Reimbursement	10/29/2024	9000001495	1,211.53
Morse, Courtney Leigh		Miles Nov24	20241025AL	Mileage Reimbursement Nov 2024	10/25/2024	9000001495	109.88
<b>Morse, Courtney Leigh</b>			<b>1,321.41</b>				
Morton Community	0002500336	247445543002400004621	20241106B	Trefzgers - Police Dept Cookies	10/25/2024	236025	26.82
<b>Morton Community Bank (KB)</b>			<b>26.82</b>				
Morton Community		244450042773005676052	20241106B	Meals	10/03/2024	236026	29.34
Morton Community		244450042843005348271	20241106B	Meals	10/10/2024	236026	67.24
Morton Community		246921642861061034026	20241106B	Meals	10/11/2024	236026	46.56
Morton Community		246921642911007795268	20241106B	Meals	10/17/2024	236026	61.48
Morton Community		248291342780017300945	20241106B	AASA Membership Fee 2024-2025	10/03/2024	236026	485.00
Morton Community		744450042773007700630	20241106B	Meals - Credit Back	10/06/2024	236026	-2.00
<b>Morton Community Bank (KF)</b>			<b>687.62</b>				
Morton Community	0002500278	246921642761074239427	20241101B	Amazon - Print cartridge	10/02/2024	236027	89.98
Morton Community	0002500285	240113442780000394431	20241101B	Amazon - Digital Voice Recorder	10/04/2024	236027	57.01
Morton Community	0002500293	245404542952221005784	20241101B	IL Secretary of State - Bus Permit (M	10/21/2024	236027	5.00
Morton Community	0002500294	240113442810000199471	20241101B	Ultimate SLP Monthly Subscription	10/06/2024	236027	12.95
Morton Community	0002500322	244921642920000045769	20241101B	Athletic.net Subscription Renewal -	10/17/2024	236027	95.64
Morton Community	0002500323	245404542782221006075	20241101B	IL Secretary of State - Bus Permit	10/04/2024	236027	5.00
Morton Community	0002500324	243431142919000192884	20241101B	Bloomington City Golf Courses - State	10/17/2024	236027	30.00

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002500326	240552342771076062577	20241101B	Lodging - Hilton Garden Inn Kankakee	10/02/2024	236027	111.06
Morton Community	0002500326	240552342771076062577	20241101B	Lodging - Hilton Garden Inn Kankakee	10/02/2024	236027	111.06
Morton Community	0002500326	240552342771076062579	20241101B	Lodging - Hilton Garden Inn Kankakee	10/02/2024	236027	111.06
Morton Community	0002500333	746250142981202981861	20241101B	Replacement District Card Fee	10/24/2024	236027	5.00
Morton Community	0002500348	240362943037143832792	20241106B	Spotify Monthly Subscription	10/29/2024	236027	11.99
Morton Community	4002500039	241164142850674329901	20241101B	Project Criss books	10/10/2024	236027	376.20
Morton Community	8402500016	246921642801001444535	20241101B	Art Classroom Supplies	10/05/2024	236027	47.98
Morton Community	8402500016	246921642811015815333	20241101B	Art Classroom Supplies	10/07/2024	236027	11.32
Morton Community	8402500016	246921642811015837800	20241101B	Art Classroom Supplies	10/07/2024	236027	11.63
Morton Community	8402500016	246921642821026509354	20241101B	Art Classroom Supplies	10/08/2024	236027	12.29
Morton Community	8402500017	246921642800042397800	20241101B	Amazon - Art Classroom Supplies	10/06/2024	236027	20.26
<b>Morton Community Bank (P1)</b>			<b>1,125.43</b>				
Morton Community		241164142890676256382	20241104B	UPS	10/15/2024	236028	9.96
Morton Community	0002500009	241374643041003402614	20241106B	Lodging/meals- IAASE Conference	10/30/2024	236028	69.03
Morton Community	0002500009	246921643031082108035	20241106B	Lodging/meals- IAASE Conference	10/28/2024	236028	60.54
Morton Community	0002500286	244921642780000007238	20241031B	IAASE Membership - Pacelli 2024-25	10/03/2024	236028	75.00
Morton Community	0002500292	244921642805000001264	20241031B	Blooket Subscription - Foreign Language	10/05/2024	236028	59.88
Morton Community	0002500292	748972948043957428896	20241031B	Blooket Subscription - Foreign Language	10/04/2024	236028	1.19
Morton Community	0002500312	244450042904002251164	20241031B	Walmart - SPED Supplies	10/15/2024	236028	7.99

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002500332	241134342982002449252	20241106B	Webstaurant - Lunchroom Microwave	10/24/2024	236028	280.00
Morton Community	0002500335	24011344298000094801	20241031B	DocHub	10/23/2024	236028	34.95
Morton Community	1002500003	748972942804395742889	20241031B	MHS psych testing materials	10/04/2024	236028	118.75
<b>Morton Community Bank (P2)</b>			<b>717.29</b>				
Morton Community	0002500280	244457142741001840485	20241104B	Kroger	09/29/2024	236029	44.40
Morton Community	0002500297	244457142811001798049	20241104B	Kroger - FACS Supplies	10/06/2024	236029	213.04
Morton Community	0002500313	244457142871002929173	20241104B	Kroger - FACS Supplies	10/12/2024	236029	147.76
Morton Community	0002500327	244457142951002165638	20241104B	Kroger - FACS Supplies	10/20/2024	236029	113.04
Morton Community	0002500339	244457143011003036418	20241106B	Kroger - FACS Lab	10/26/2024	236029	64.50
Morton Community	4002500038	249430042760656636120	20241104B	Costco	10/01/2024	236029	53.76
Morton Community	4002500040	244450042914002345801	20241104B	September PAC prizes	10/16/2024	236029	29.09
Morton Community	4002500040	244450042923005980129	20241104B	September PAC prizes	10/17/2024	236029	52.28
Morton Community	4002500040	249667742909000111000	20241104B	September PAC prizes	10/17/2024	236029	31.19
Morton Community	5002500023	247554242992829906954	20241106B	IHSA Tennis State Finals	10/25/2024	236029	213.57
<b>Morton Community Bank (P3)</b>			<b>962.63</b>				
Morton Community		246921642551090710007	20241018B	Credit for Invoice paid twice.	10/17/2024	236030	-194.95
Morton Community	0002500317	246921642921011983750	20241101B	Band Dept Supplies	10/18/2024	236030	24.27
Morton Community	0002500325	246921642961016364761	20241101B	Tech Supplies	10/22/2024	236030	87.24
Morton Community	0002500325	246921642961018409342	20241101B	Tech Supplies	10/22/2024	236030	27.96

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	1002500004	246921642951013644645	20241101B	Supplies for the office	10/21/2024	236030	101.72
Morton Community	1002500005	246921642981035221052	20241106B	Amazon - iPad Case	10/24/2024	236030	59.89
Morton Community	4002500041	246921642971028195453	20241101B	balloons for October PAC activity	10/23/2024	236030	7.99
Morton Community	4032500001	240113442910000368428	20241101B	Amazon - Becoming a Globally	10/17/2024	236030	23.54
Morton Community	4042500008	246921643051095189268	20241106B	Push pins	10/31/2024	236030	46.58
Morton Community	5002500018	246921642931024523111	20241101B	Athletic Dept - monitor stands	10/19/2024	236030	71.97
Morton Community	5002500025	246921642981034316861	20241101B	pocket folders with 3 prong tabs	10/24/2024	236030	23.80
Morton Community	8022500007	246921642991046225110	20241106B	Preschool Supplies	10/25/2024	236030	10.69
Morton Community	8022500007	246921642991047487589	20241106B	Preschool Supplies	10/25/2024	236030	10.99
Morton Community	8022500007	246921642991048006464	20241106B	Preschool Supplies	10/25/2024	236030	9.49
Morton Community	8022500007	246921643011067888736	20241106B	Preschool Supplies	10/27/2024	236030	230.85
Morton Community	8022500007	246921643041093156131	20241106B	Preschool Supplies	10/30/2024	236030	8.99
Morton Community	8402500014	246921642771082219627	20241101B	Art class supplies	10/03/2024	236030	12.88
Morton Community	8402500018	240113442830000888869	20241101B	Art Classroom Supplies	10/03/2024	236030	63.06
Morton Community	8402500019	246921642891089466917	20241101B	Art Classroom Supplies	10/15/2024	236030	48.92
Morton Community	8402500019	246921642911003571319	20241101B	Art Classroom Supplies	10/17/2024	236030	106.92
Morton Community	8502500017	240113442960000082737	20241101B	new book order for the library	10/22/2024	236030	77.56
Morton Community	8702500023	240113442870000317141	20241101B	Science supplies	10/13/2024	236030	8.39

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	8702500023	240113442870000317148	20241101B	Science supplies	10/13/2024	236030	8.31
<b>Morton Community Bank (PA)</b>			<b>877.06</b>				
MTCO		11864991	20241106B	Account 00043626-6	11/01/2024	236031	1,391.08
<b>MTCO</b>			<b>1,391.08</b>				
NATIONAL SCHOOL		59891	20241031B	Transportation Supplies	07/12/2024	236032	652.50
<b>NATIONAL SCHOOL FORMS</b>			<b>652.50</b>				
NEAL TIRE & AUTO		138122602	20241024B	Transportation - Purchased Serv.	09/04/2024	236033	528.64
NEAL TIRE & AUTO		138123499	20241031B	Transportcoop - Customer 14448	10/22/2024	236033	544.98
<b>NEAL TIRE &amp; AUTO SERVICE</b>			<b>1,073.62</b>				
Nena Hardware, Inc -		1280/4	20241024B	Maintenance Supplies	10/16/2024	236034	12.16
Nena Hardware, Inc -		1345/4	20241031B	Maintenance Supplies	10/24/2024	236034	18.06
<b>Nena Hardware, Inc -</b>			<b>30.22</b>				
NEXT ERA ENERGY		907515210753801	20241030B	Electric Acct - 8100062051	10/18/2024	236035	36,604.77
<b>NEXT ERA ENERGY</b>			<b>36,604.77</b>				
Nielsen, Angela		CR FY25	20241104AL	Registration Refund	11/04/2024	236036	150.00
<b>Nielsen, Angela</b>			<b>150.00</b>				
NOTABLE, INC	0002500330	233705	20241030B	License Renewal 11/21/2024 -	10/30/2024	236037	99.00
<b>NOTABLE, INC</b>			<b>99.00</b>				
Ortiz, Tiana		CR FY25	20241104AL	Registration Refund	11/04/2024	236038	150.00
<b>Ortiz, Tiana</b>			<b>150.00</b>				
OSF Medical Group -		00215940-00	20241107B	DRIVING EVALUATION ASSESSMENT	10/21/2024	236039	125.00
<b>OSF Medical Group -</b>			<b>125.00</b>				

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Oswego Dance Team	5002500022	20241207OHS	20241018B	Dance Competition at Oswego High	10/18/2024	236040	400.00
<b>Oswego Dance Team</b>			<b>400.00</b>				
Papa John's Pizza		S4261-24-1980	20241108B	Cafe Supplies	11/01/2024	236041	654.69
Papa John's Pizza		S4261-24-1981	20241108B	Cafe Supplies	11/01/2024	236041	654.69
Papa John's Pizza		S4261-24-1982	20241108B	Cafe Supplies	11/01/2024	236041	95.39
<b>Papa John's Pizza</b>			<b>1,404.77</b>				
Peoples National Bank		20240111PNC	20241107B	Bond Series 2021	11/01/2024	236042	98,816.00
<b>Peoples National Bank of</b>			<b>98,816.00</b>				
PEORIA AREA WORLD		EntryFee120724	20241108AL	Scholastic bowl competition	11/08/2024	236043	65.00
<b>PEORIA AREA WORLD</b>			<b>65.00</b>				
PEORIA COUNTY		20241014CB	20241017B	In Hospital Tutoring Sept 2024	10/14/2024	236044	70.00
<b>PEORIA COUNTY REGIONAL</b>			<b>70.00</b>				
PEPSI-COLA		70070011	20241030B	CAFE SUPPLIES	10/15/2024	236045	1,088.66
PEPSI-COLA		84718009	20241030B	CAFE SUPPLIES	10/25/2024	236045	-356.63
<b>PEPSI-COLA BOTTLERS</b>			<b>732.03</b>				
Perfection Learning	0002500288	INV 1045165	20241107b	Advanced Placement United States	10/07/2024	236046	522.07
<b>Perfection Learning</b>			<b>522.07</b>				
Pettit, Jason		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	236047	18.00
<b>Pettit, Jason</b>			<b>18.00</b>				
Pitney Bowes Bank Inc		20241107PP	20241107B	Postage Machine Reload	11/07/2024	236048	350.00
<b>Pitney Bowes Bank Inc</b>			<b>350.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
PRESIDIO	0002500346	6011924000976	20241106B	Annual support renewal for our firewalls	11/04/2024	236049	3,349.90
<b>PRESIDIO NETWORKED</b>			<b>3,349.90</b>				
RAGAN		30862	20241016B	Install Radios	09/27/2024	236050	1,713.51
RAGAN		30947	20241031B	Transportation - Radio Installations	10/18/2024	236050	2,572.15
<b>RAGAN COMMUNICATIONS,</b>			<b>4,285.66</b>				
Ramsey, Nichole		Reimb Nov24	20241025AL	Employment Physical	10/25/2024	236051	45.00
<b>Ramsey, Nichole Rachael</b>			<b>45.00</b>				
Reed, Jennifer		DCR FY25	20241104AL	Dual Credit Rfnd	11/04/2024	236052	50.00
<b>Reed, Jennifer</b>			<b>50.00</b>				
Renshaw, Cody		Athletics Nov24	20241025AL	PA/Scoreboard Soccer	10/25/2024	236053	600.00
<b>Renshaw, Cody</b>			<b>600.00</b>				
River City Roofing		Invoice-4701-1	20241107B	Maintenance - Roof Repair	11/05/2024	236054	850.00
<b>River City Roofing Company</b>			<b>850.00</b>				
ROE #17		1002500060	20241107B	Transportation Training	10/28/2024	236055	10.00
<b>ROE #17</b>			<b>10.00</b>				
Roedell, Kari		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	236056	18.00
<b>Roedell, Kari</b>			<b>18.00</b>				
RP Lumber	8012500012	290964	20241107B	Musical Materials	10/04/2024	236057	278.88
RP Lumber	8012500014	3026173	20241107B	Construction Classroom Materials	10/25/2024	236057	565.14
<b>RP Lumber</b>			<b>844.02</b>				
Ruppman, Walter C		Athletics Nov24	20241025AL	Scoreboard Girls Swim and Dive	10/25/2024	236058	240.00
<b>Ruppman, Walter C</b>			<b>240.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Schroeder, Bryan		PSATR FY25	20241025AL	PSAT Rfnd	10/25/2024	236059	18.00
<b>Schroeder, Bryan</b>			<b>18.00</b>				
SERVICE AUTO		753369	20241016B	Transportation Supplies	09/24/2024	236060	3.36
SERVICE AUTO		753586	20241024B	Maintenance Supplies	10/21/2024	236060	4.78
<b>SERVICE AUTO SUPPLY</b>			<b>8.14</b>				
Sherman, Elisha		CR FY25	20241104AL	Registration Refund	11/04/2024	236061	150.00
<b>Sherman, Elisha</b>			<b>150.00</b>				
Sluder, Phillip Michael		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001496	61.00
<b>Sluder, Phillip Michael</b>			<b>61.00</b>				
Smith Gas, Welding, &	8012500001	6712395	20241030B	quote 69603 - CUSTOMER 902710	10/21/2024	236062	235.00
Smith Gas, Welding, &	8012500013	6706894	20241107B	Welding Class Supplies	10/07/2024	236062	235.17
Smith Gas, Welding, &	8012500013	6707977	20241107B	Welding Class Supplies	10/09/2024	236062	190.67
<b>Smith Gas, Welding, &amp; Safety</b>			<b>660.84</b>				
Smithereen Pest		3524684	20241107B	10.25.24 MAINTENANCE FEE	10/25/2024	236063	105.00
<b>Smithereen Pest Management</b>			<b>105.00</b>				
Snatched Sports LLC	5002500027	1276	20241030B	Swim Shirts etc	09/20/2024	236064	300.00
<b>Snatched Sports LLC</b>			<b>300.00</b>				
Solution Tree, Inc	0002500320	S311342	20241024B	PLC Conference (Budget Portion)	10/23/2024	236065	3,845.00
<b>Solution Tree, Inc</b>			<b>3,845.00</b>				
Spillman, David Wesley		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	236066	29.00
<b>Spillman, David Wesley</b>			<b>29.00</b>				
STAPLES	0002500282	6015038233	20241107B	Supplies	10/25/2024	236067	659.59

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
STAPLES	0002500283	6015038232	20241108B	Office Supplies	10/25/2024	236067	72.95
STAPLES	0002500300	6015038229	20241107B	Supplies	10/25/2024	236067	104.97
STAPLES	0002500300	6015038234	20241107B	Supplies	10/25/2024	236067	550.15
<b>STAPLES ADVANTAGE</b>			<b>1,387.66</b>				
Strauch, John R		Meals Nov24	20241104AL	Meal Reimbursement Nov 2024	11/04/2024	9000001497	44.00
<b>Strauch, John R</b>			<b>44.00</b>				
TCI Companies, Inc		W88969	20241030B	Repair Sprinklers - Practice Football	10/22/2024	236068	224.16
<b>TCI Companies, Inc</b>			<b>224.16</b>				
Teacher Synergy LLC	8702500021	275343512	20241016B	AP Chemistry Full Year Bundle -	11/11/2024	236069	218.40
<b>Teacher Synergy LLC</b>			<b>218.40</b>				
TEAM WORKS		62508	20241107B	BAND SUPPLIES	09/13/2024	236070	219.00
<b>TEAM WORKS</b>			<b>219.00</b>				
THE HOME DEPOT	0002500273	832538664	20241107B	Bus Cleanup Kit	10/24/2024	236071	32.13
THE HOME DEPOT	0002500273	832538672	20241107B	Bus Cleanup Kit	10/24/2024	236071	46.86
THE HOME DEPOT	0002500273	832759914	20241107B	Bus Cleanup Kit	10/25/2024	236071	80.78
THE HOME DEPOT	0002500295	829890128	20241016B	Janitorial Supplies	10/09/2024	236071	2,721.76
THE HOME DEPOT	0002500304	830352621	20241023B	Janitorial Supplies	10/11/2024	236071	264.32
<b>THE HOME DEPOT PRO</b>			<b>3,145.85</b>				
THE MUSIC SHOPPE		3796264	20241107B	BAND SUPPLIES	10/04/2024	236072	633.45
THE MUSIC SHOPPE		3814909	20241107B	BAND SUPPLIES	10/30/2024	236072	25.60

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
THE MUSIC SHOPPE		3815083	20241107B	BAND SUPPLIES	10/31/2024	236072	949.60
<b>THE MUSIC SHOPPE</b>			<b>1,608.65</b>				
THE SHERWIN-		2118-2	20241107B	Maintenance Supplies	11/01/2024	236073	70.68
<b>THE SHERWIN-WILLIAMS CO</b>			<b>70.68</b>				
Thomas, Christine		LR FY25	20241108AL	Lunch Acct Rfnd	11/08/2024	236074	67.00
<b>Thomas, Christine</b>			<b>67.00</b>				
Thornton, Daniel A		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001498	47.00
<b>Thornton, Daniel A</b>			<b>47.00</b>				
TMCSEA		0425308	20241018B	September 2024	10/16/2024	236075	28,340.40
<b>TMCSEA</b>			<b>28,340.40</b>				
Touch of Wellness		0009440	20241023B	Transportation	10/18/2024	236076	600.00
<b>Touch of Wellness</b>			<b>600.00</b>				
TOUCH TONE		3496823	20241106B	Communications Acct # 1100005309	11/01/2024	236077	161.55
<b>TOUCH TONE</b>			<b>161.55</b>				
TRUCK CENTERS INC		R140084049:01	20241016B	Purchased Service Bus #2	08/16/2024	236078	645.27
TRUCK CENTERS INC		R140084239:01	20241016B	Purchased Services Bus 4	08/30/2024	236078	191.52
TRUCK CENTERS INC		R140084644:01	20241031B	Transportation Repairs	10/03/2024	236078	999.75
<b>TRUCK CENTERS INC</b>			<b>1,836.54</b>				
UFTRING CHEV-		20241022-125777	20241107B	MILEAGE - RENTAL	10/22/2024	236079	1,924.00
UFTRING CHEV-		CTCS607296	20241107B	Drivers Ed - Maintenance	08/24/2024	236079	102.60
UFTRING CHEV-		CTCS609756	20241107B	Drivers Ed - Maintenance	10/22/2024	236079	102.60

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
UFTRING CHEV-		CVCS608786	20241107B	Drivers Ed - Maintenance	10/01/2024	236079	298.06
<b>UFTRING CHEV-OLDS-SAAB</b>			<b>2,427.26</b>				
Uftring, Cory James		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001499	64.00
<b>Uftring, Cory James</b>			<b>64.00</b>				
VERIZON WIRELESS		9976626746	20241031B	Acct 780318592-0001	10/18/2024	236080	1,924.96
<b>VERIZON WIRELESS</b>			<b>1,924.96</b>				
VITAL SIGNS	5002500024	3801	20241024B	Hall of Fame banner	10/24/2024	236081	360.00
<b>VITAL SIGNS</b>			<b>360.00</b>				
Washington Student		1124308-1	20241106B	Transportation Services	11/01/2024	236082	143,944.28
<b>Washington Student</b>			<b>143,944.28</b>				
Waste Management of		3307725-2070-7	20241108B	Services 11.01.2024-11.30.2024	11/05/2024	236083	2,049.22
<b>Waste Management of Illinois</b>			<b>2,049.22</b>				
WCHS - Imprest Fund		Imprest Nov24	20241104AL	Replenish Imprest Account - November	11/04/2024	236084	260.00
<b>WCHS - Imprest Fund</b>			<b>260.00</b>				
WCHS BAND		20241107-bnd boosters	20241107B	Transportation Fuel	11/07/2024	236085	539.00
<b>WCHS BAND BOOSTERS</b>			<b>539.00</b>				
Wex Bank		100432003	20241028AL	SpEd Coop Fuel 09.25 - 10.22.24	10/28/2024	236086	6,815.06
<b>Wex Bank</b>			<b>6,815.06</b>				
Wisher, Kyle D		Meals Nov24	20241029AL	Meal Reimbursement Nov 2024	10/29/2024	9000001500	56.00
<b>Wisher, Kyle D</b>			<b>56.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Total Number of Batch Invoices:			0				\$0.00
Total Number of Open Invoices:			0				\$0.00
Total Number of History Invoices:			334				\$1,863,511.42
Total Number of Update in Progress Batch Invoices:			0				\$0.00
Total Number of Update in Progress Batch Reversal Invoices:			0				\$0.00
Total Number of Reversal History Invoices:			0				\$0.00
Total Number of Deleted History Invoices:			0				\$0.00
Total Number of Batch Reversal Invoices:			0				\$0.00
Total Invoices:			334				1,863,511.42

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Hickory Point Golf		EntryFee 100724	20241003KL	Golf Sectionals (Boys)	10/04/2024	4532	240.00
<b>Hickory Point Golf Course</b>			<b>240.00</b>				
Winter, Todd		FY25-Officials	20241022AL	Varsity Football Official remaining	10/22/2024	4533	20.00
<b>Winter, Todd</b>			<b>20.00</b>				
<b>Total Number of Batch Invoices:</b>				0			\$0.00
<b>Total Number of Open Invoices:</b>				0			\$0.00
<b>Total Number of History Invoices:</b>				2			\$260.00
<b>Total Number of Update in Progress Batch Invoices:</b>				0			\$0.00
<b>Total Number of Update in Progress Batch Reversal Invoices:</b>				0			\$0.00
<b>Total Number of Reversal History Invoices:</b>				0			\$0.00
<b>Total Number of Deleted History Invoices:</b>				0			\$0.00
<b>Total Number of Batch Reversal Invoices:</b>				0			\$0.00
<b>Total Invoices:</b>				<b>2</b>			<b>260.00</b>

WCHS Coaching Volunteers

2024- 2025

Winter Season

Todd Hursey	Girls Basketball
Lane Weaver	Wrestling

**ILLINOIS CENTRAL COLLEGE  
LOCAL PARTNERSHIP AGREEMENT  
UNDER  
THE  
DUAL CREDIT QUALITY ACT**

**(Part 1)**

**2025-2026**

**DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT BETWEEN**

**ILLINOIS CENTRAL COLLEGE AND**

**\_\_\_\_\_ (“HIGH SCHOOL/DISTRICT”)**

THIS DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT (“Agreement”) is entered into as of the Effective Date (as defined herein) in accordance with the Dual Credit Quality Act (110 ILCS 27/1) (“DCQA) In this Agreement, both the College and the District are referred to as the “Parties,” and each, a “Party.”

This Agreement shall supplement any other partnership agreement between the Parties for dual credit delivery and administration. The Parties may, by mutual agreement, modify or delete any terms of the Local Partnership Agreement or agree to supplemental terms.

The Parties agree to implement the following Sections as marked by “X” in addition to Section A, Definitions and General Terms:

Section B: Course Availability; Teacher and Course

Section C: Cost and Fee Structure

Section D: Student Procedures, Student Supports, Data, and Partnership Review

Section A and the other Sections marked above are hereby incorporated into this Agreement by this reference and expressly made a part of this Agreement. The Parties hereby confirm their agreement to the terms set forth herein.

**FOR THE COLLEGE**

**President**

\_\_\_\_\_

Printed Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

**FOR THE DISTRICT**

**Superintendent**

\_\_\_\_\_

Printed Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

## Section A

### Definitions and General Terms

#### **I. Definitions.**

All capitalized terms used in this Agreement will have the meaning set forth below or as defined in the Agreement:

“College Course Contact” means an identified appropriate Dean or content faculty member to serve as a contact for a Type A Course Instructor whose responsibilities include:

- i. Serving as a contact and ongoing resource to the Instructor during the course delivery, including being available for consultation on a timely basis as reasonably requested by the Instructor;
- ii. Coordinating course administrative tasks, such as feedback on syllabi and course assessments;
- iii. Sharing and supporting integration of updated course content materials used on campus, and notifying the Instructor of professional development opportunities; and
- iv. Other support for implementing the Course Documentation as directed by the College.

“Course Documentation” is defined in Section B, Paragraph III.C.

“College Dual Credit Liaison,” or “College Liaison” means an individual designated in writing by the College’s President as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the District.

“Course Planning” is defined in Section B, Paragraph III.A.

“Course Planning Decision Areas” is defined in Section B, Paragraph III.B.

“Course Request Form” means the form attached as Form B-1 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-1.

“DCQA” means the Dual Credit Quality Act (110 ILCS 27/1 et seq.).

“DCQA Qualifications Requirements” means any of the minimum academic credential requirements an Instructor must meet as set forth in paragraph (1), (2), or (3) of Section 20 of the DCQA.

“District Dual Credit Liaison,” or “District Liaison” means an individual designated in writing by the District’s Superintendent as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the College.

“Dual Credit Course”, or “Course”, means a College course taken by a high school student enrolled in the District for credit at both the college and high school level.

“Effective Date” means either the date of execution by both the College and the District, or, if either Party does not execute the Agreement by the timelines required in Section 16 of the DCQA, the date established by either ISBE (with respect to the District) or ICCB (with respect to the College) as the Effective Date.

“FERPA” means the Family Educational Rights and Privacy Act of 1974, and the regulations at 34 CFR Part 99.

“ICCB” means the Illinois Community College Board.

“In-District Rate” means the College’s in-district per credit hour tuition and standard fee rate as reported to and annually published by ICCB.

“Instructor” means a high school teacher proposed by the District to teach a Type A Course.

“Instructor Qualifications Documentation” is defined in Section B, Paragraph II.C.

“Instructor Qualifications Review Form” means the form attached as Form B-2 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-2.

“ISBE” means the Illinois State Board of Education.

“Liaisons” means the College Liaison and the District Liaison.

“Local Agreement” is defined on the signature page of this Agreement.

“Non-Priority Course” means any Dual Credit Course which is not a Priority Course.

“Parties”, and “Party”, are defined on the signature page of this Agreement.

“Priority Career Pathway Course” means a career-focused course that has been identified by the District, after consultation with the College, in its submission to ISBE as an early college credit course within a career-focused instructional sequence as part of a College and Career Pathway Endorsement system under the Postsecondary and Workforce Readiness Act (110 ILCS 148/1 et seq.).

“Priority Course” means any course within the Illinois Articulation Initiative General Education Core Curriculum, or any Priority Career Pathway Course.

“Supplemental Requirements” is defined in Section C, Paragraph V.

“Type A Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more District teachers.

“Type B Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more College faculty members. Includes online courses offered to one high school exclusively and taught by College faculty.

“Type C Course” means a Dual Credit Course that is taught online, taught via distance learning, co-taught by a District teacher and College faculty member, or other hybrid models of other Types. Includes online courses offered regionally and taught by College faculty.

“Type D Course” is a Dual Credit Course taught at the College or a College satellite location (other than a District-managed location) by one or more College faculty members. Includes Work-based Learning programs/courses.

## **II. General Terms.**

- A. Liaisons; Disputes. Each Party will designate a Liaison. The Parties will use good faith efforts to collaboratively resolve any disputes regarding this Agreement through their Liaisons. Disputes regarding the College's basis for disapproval of Instructors for Type A Courses will be resolved in accordance with Section B, Paragraph II.C. Disputes regarding the Parties' inability to reach agreement on Course Planning Decision Areas and Course Documentation despite good faith efforts will be resolved in accordance with Section B, Paragraph III. In the event any other dispute under this Agreement cannot be timely resolved, either Liaison may refer the dispute to the College's President and the District's Superintendent for resolution. If the dispute can still not be resolved within thirty (30) days after such a referral, the Parties will notify ISBE and ICCB and the dispute will be resolved by authorized representatives of ISBE and ICCB. The resolution of the dispute by authorized representatives of ISBE and ICCB will be binding on the Parties.
- B. Amendment. This Agreement may be amended at any time by the written agreement of both Parties.
- C. Term and Termination. This Agreement will remain in effect unless terminated by the mutual agreement of the Parties. ISBE and ICCB shall be notified of any termination.
- D. Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, regulation, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.

## Section B

### **Course Availability; Teacher and Course Approval**

#### **I. District Course Offerings.**

- A. Offering of Type A Courses. Subject to the College's approval of the Instructor and facilities where applicable, the Parties' mutual agreement to the Course Documentation in accordance with this Section B, the College will approve Type A Priority Course requests. The College may disapprove Non-Priority Type A Course requests if deemed necessary by the College to ensure appropriate levels of oversight and support for Priority Courses and other aspects of its dual credit partnership with the District.
- B. Offering of Type B and Type D Courses. The College may disapprove a Type B Course request if the College determines, in its sole discretion, that the College is unable to provide a qualified faculty. The Parties will mutually specify the Type D Courses, if any, that will be subject to this Agreement. Type D Courses are subject to cancellation or modification by the College in accordance with generally applicable College policies. In determining the offering of Type B and Type D Courses, the Parties will prioritize Priority Courses for which the District does not have sufficient qualified teachers to meet student demand.
- C. Offering of Type C Courses. The requirements applicable to the delivery and administration of a Type C Course must be defined by Local Agreement.

#### **II. Course Request Process.**

- A. New Courses. To initiate a request to offer a new Type A, B, or D Course, the District Liaison must complete and submit to the College Liaison a Course Request Form for each proposed Course. Unless otherwise agreed to by the College, for a Fall semester Course, the Course Request Form must be submitted to the College Liaison by no later than December 1 of the previous calendar year. Unless otherwise agreed to by the College, for a Spring Semester Course, the Course Request Form must be submitted to the College Liaison by no later than March 1 of the calendar year prior to the semester.
- B. Action on Course Requests. The College may disapprove a Non-Priority Type A Course request or a Type B or Type D Course request for the reasons described in Paragraph I of this Section. The basis for the disapproval will be provided on the Course Request Form and returned to the District by **January 15**, following a **December 1** submission. Unless otherwise agreed by the District, the College must proceed to the Instructor Qualifications Review process in Paragraph II.C of this Section for a Priority Type A Course and, if the Instructor is approved, the Course Planning and Documentation process in Paragraph III of this Section. Upon the College's disapproval or the Parties' mutual agreement to discontinue the Course request and approval process, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
- C. Instructor Qualifications Review for Type A Courses. For a new Type A Course Request, the District Liaison will include with the Course Request Form the Instructor Qualifications Review Form identifying the proposed Instructor and demonstrating how the Instructor meets the DCQA Qualifications Requirements ("Instructor Qualifications Documentation"). The appropriate Academic Dean and Vice President of Academic Affairs will review the Instructor Qualifications Documentation and will respond to the District Liaison with preliminary approval or disapproval by **January 15**, following a **December 1** submission.

1. If preliminarily approved:
  - a. The College Liaison will indicate preliminary approval on the Course Request Form pending receipt of the Instructor's official transcripts;
  - b. If known by the College, the College will identify the College Course Contact; and
  - c. The District Liaison will provide the official transcripts of the Instructor and contact the College Liaison to commence Course Planning and Documentation in accordance with Paragraph III of this Section.
2. If disapproved, the College Liaison will identify the basis for disapproval in writing on the Instructor Qualifications Review Form and submit the written rationale to the District Liaison. The rationale must specifically indicate the basis for why the proposed Instructor does not meet the DCQA Qualifications Requirements, or another legitimate basis for why the College is unable to approve the proposed Instructor for the Course. The College cannot require an Instructor to exceed the DCQA Qualifications Requirements. Thereafter, the District Liaison may request an in-person or virtual meeting to discuss the disapproval among the applicable College Dean, the Liaisons, and the District Superintendent (or designee). The College will participate in such a meeting if requested. Further, upon disapproval, and with or without requesting a meeting to discuss, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
3. The District must submit a new Instructor Qualifications Review Form (B-2) subject to the review and approval process set forth in this Section any time the District proposes a new Instructor assignment for an approved Course.

### **III. Course Planning and Documentation.**

- A. Purpose; Schedule. The purpose of the Course Planning and Documentation process described in this Paragraph III ("Course Planning") is to ensure that Dual Credit Courses address equivalent content and include the same learning outcomes as those courses taught at the College. The Liaisons will determine the schedule and logistics of Course Planning, provided that:
  1. The Course Planning schedule must ensure its completion, including completion of the Course Documentation described in Paragraph III.C of this Section, by a date that enables the District to prepare the Instructor (with respect to Type A Courses) and enroll students as of its planned start date;
  2. The schedule and logistics must ensure that all prerequisites and placement requirements are determined in time to ensure certainty for high school scheduling and enrollments;
  3. The schedule and logistics must ensure adequate timing and engagement opportunities to collaboratively address the applicable Course Planning Decision Areas described in Paragraph III.B of this Section; and
  4. With respect to Type A Courses, the schedule and logistics must ensure the College Course Contact and Instructor have multiple opportunities to discuss Course content, delivery, and learning outcomes, and that an adequate onboarding process is designed and delivered for the Instructor.
- B. Course Planning Decision Areas. The Course Planning must result in documented agreement between the Liaisons on the administrative aspects and course content topical areas specified in this Paragraph III.B ("Course Planning Decision Areas") and must be described in the form attached as Form B-3 or another form agreed upon by the Parties. For Type A Courses, all of the

Course Planning Decision Areas must be addressed. For Type B and D Courses, the Liaisons will determine which of the Course Planning Decision Areas are applicable to the Course Planning process for that Course.

1. Course content and instruction, including:
  - a. Curriculum, which will include the College's sharing of core content materials and syllabi used for the Course on campus;
  - b. Textbook and materials, which will include the College identifying any common textbook selected by faculty for all sections of the Course taught on campus;
  - c. Other facilities, technology, or equipment needed for the delivery of the Course, including the identification of any Supplemental Requirements;
  - d. Assessment of learning outcomes, which will include the College sharing any common assessment materials and rubrics for the Course along with any expectations related to the College's assessment of student learning outcomes program; and
  - e. Accreditation requirements.
2. Course administration, including:
  - a. Utilization of the College's course management system or another system acceptable to the Parties;
  - b. The College's academic calendar and class scheduling requirements and the impact on delivery of the Course;
  - c. The College's processes and timing for submission of AWARe class rosters and grades; and
  - d. The anticipated student count and number of sections.
3. Student prerequisites for enrollment (if any), placement requirements (if any), and any additional student registration or application requirements. The College will ensure that all placement requirements are evidence-based, include multiple appropriate measures to determine whether a student is prepared, address equity of high school student access to placement tests, and enable the use of standardized assessments appropriate to the grade level of potential students.
4. Instructor support and expectations, including:
  - a. If not already identified, designation of the College Course Contact;
  - b. The onboarding process and expectations to ensure new Instructors are sufficiently trained in the Course content and learning outcomes, with expectations not to exceed those of adjunct faculty;
  - c. Ongoing available and required training and professional development opportunities for the Instructor, including a description of trainings and workshops available for the specific discipline as established by the College, with expectations not to exceed those of adjunct faculty; and
  - d. A description of the review and observation process to be used by the College under Paragraph IV of this Section, with student evaluation procedures as applicable, which must include the College's provision of the instrument(s) to be used.
5. Contingency plans that accommodate the delivery of the Course and minimize disruptions to students, including:
  - a. A contingency plan if the approved Instructor is no longer able to teach the Course, which may involve using a different qualified high school teacher or offering the Course as a Type B or Type D Course; and
  - b. Plans for the Course delivery in the event a long-term substitute is required.

6. Other professional expectations for the Course.
- C. Course Documentation.
1. The Liaisons will jointly document the understandings arising from the Course Planning (“Course Documentation”) by no later than thirty (30) days prior to the scheduled first day of the Course. If, however, despite good faith efforts, the Liaisons are unable to reach agreement on the Course Documentation, then either (a) the Parties may mutually agree not to offer the Course, or (b) either Liaison may refer the disputed matter or matters to the College’s President and the District’s Superintendent for resolution. If the disputed matter(s) can still not be resolved through good faith efforts within thirty (30) days, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
  2. The Parties will ensure the delivery of the Course in accordance with the Course Documentation, unless variances are mutually approved during the Course’s delivery. If the College reasonably determines that the District is not adhering to the Course Documentation, the College Liaison will notify the District Liaison and provide the District with a reasonable opportunity to correct the matter. If, following a reasonable opportunity to correct, the District is not adhering to the Course Documentation, the College may withdraw its approval of the Course for the next semester, and the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
- D. Multiple Districts. The College may establish a Course Planning process with multiple school districts offering the same Course.

**IV. Observation and Review of Course Delivery.**

- A. Purpose; Process. The College’s Chief Academic Officer or designee will observe and review the delivery of each Type A Course in a manner that is consistent with the College’s review and evaluation policy and procedures for on-campus adjunct faculty and any related agreements set forth in the Course Documentation. The College will schedule and coordinate all aspects of the observation and review with the District Liaison in a collaborative manner. This evaluation shall not impact the Instructor’s performance evaluation under Article 24A of the School Code. The evaluation may impact the Instructor’s approved status and future eligibility as an adjunct faculty member for that Course in accordance with the College’s evaluation policies and procedures.
- B. Sharing Results. No later than thirty (30) days after the observation and review, the College will share the results with the District Liaison and be available to discuss the results with the District Liaison, the High School Department Chair, and the Instructor.

**V. Alternative Providers.** Upon disapproval by the College of a Course request pursuant to Paragraph II.B, disapproval of an Instructor pursuant to Paragraph II.C, failure to reach agreement on Course Documentation pursuant to Paragraph III, or the College’s withdrawal of Course approval pursuant to Paragraph III.C, the District may pursue an alternative provider of that Course, and will notify the College Liaison of its intent to do so. Thereafter, the College will not object to, or seek to limit, the District’s ability to contract with another community college or institution of higher learning (whether in-state or out-of-state) for delivery of that Course. Nothing in this Agreement restricts the ability of the District to pursue Dual Credit Course delivery with an in-state institution of higher learning at any time, for any reason.

## Section C

### **Textbooks, Materials and Costs**

**I. Supplemental Fees.** If the District is not able to provide or pay for the facilities, equipment, materials, or required activities necessary to offer a Course (“Supplemental Requirements”) and the College is willing to address the Supplemental Requirements on behalf of the District to offer the course at a high school, the District and College must agree to a supplemental fee to cover the Supplemental Requirements.

#### **II. Textbooks and Materials.**

- A. For Type A and B Courses, the District will purchase textbooks and materials on behalf of students. For Type D Courses, the District may elect to either purchase such items on behalf of students, or have the students purchase textbooks and materials in accordance with standard College policies. Arrangements for Type C Courses are subject to Local Agreement.
- B. For Type A Courses, the College will specify whether a common textbook has been selected by faculty for all sections of the Course taught at the College.
  - 1. If there is no common textbook, the Instructor will determine textbook and course materials in consultation with the College; textbook and materials must address equivalent content and the same learning outcomes as the outcomes expected of the same Courses taught at the College.
  - 2. If there is a common textbook and set of course materials, the common textbook and materials will be used unless the College, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College will consider any alternatives proposed by the District but will retain final decision-making authority.
- C. For Type B Courses, the College faculty member will specify the required textbook and materials unless the faculty member, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College and faculty member will consider any alternatives proposed by the District but will retain final decision-making authority.
- D. For any Type A or Type B Course where the College specifies the textbook, the College agrees to allow the use of the textbook for at least two (2) years, provided the use of a previously published edition of the textbook does not appreciably impact the content and delivery of the Course.

#### **III. Charges to Students/Families; Low-income Discounts and Waivers.**

- A. The District may charge students for fees, textbooks and materials in any instance where the District is paying the College for the Course or directly purchasing textbooks and materials, provided:
  - 1. The District may not charge more than amounts payable to the College or directly incurred by the District for textbook and material purchases on a per student basis under this Agreement; and
  - 2. The District must apply fee waivers or discounts to low-income families. The District’s policy for fee waivers or discounts shall be described in the chart attached as Section C or another form agreed upon by the Parties to this Agreement and must be publicized

to families.

**IV. Invoicing and Payment Processes.** For Courses where the District is making payment to the College of fees and, if applicable, textbooks and materials, the College will invoice the District each semester based on enrollment numbers. The District will pay the invoice in accordance with standard District payment processes.

**Section C**  
**Early College Pricing for Academic**  
**Calendar Year 2025-26**

**Early College Pricing for Academic Calendar Year 2025-2026**  
**Summary of Charges by Class Type and Location**

Type/Location of Class	Student Course Fee	High School Instruction Fee	Textbook Rental Fee *	Free/ Reduced Lunch eligible	Notes
<b>The High School</b>					
1 Transfer Credit Course Taught On Site at the High School by High School Instructor	\$50 per course / student	None	None for student-High Schools may rent or purchase books*	Course Fee Waived	Free/Reduced eligible list/ documentation must be submitted to ICC by semester refund date
2 CTE Course Taught On Site at the High School by High School Instructor	\$50 per course / student	None	None for student-High Schools may rent or purchase books*	Course Fee Waived	Free/Reduced eligible list/ documentation must be submitted to ICC by semester refund date
<b>ICC, Online Or Regional exclusively for HS Students (dual credit sections)</b>					
3 Transfer Credit Course Taught by ICC Instructor at the High School	None	\$950/credit hour (3CH course = \$2,850)	None for student-High Schools will rent or purchase books*	NA	Fee for instruction billed to high school based on \$950/credit hour rate. Maximum capacity determined by ICC (typically 24-25)
4 Transfer Credit and CTE Courses taught online for high school students by ICC Instructor	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Fee for instruction is split based on number of students enrolled from each high school
5 CTE Courses Taught by ICC Instructor On Site at High School	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Course provided for students from one high school
6 Work Based Learning Programs	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Additional program costs for each WBL program (see addendum)
<b>ICC/Online Blended with CollegeStudents</b>					
7 College Classes on ICC Campus or Online in which individual high school students enroll (i.e. – Fast Start/Strong Start/Dual Degree)	\$160 credit hour	None	Student responsible for textbooks and fees	NA	Current ICC tuition (Fall 2024)

All course fees, except for Fast Start, Strong Start, and Dual Degree will be billed directly to the high school. The high school will determine what fees are passed through to the student. A signed Memorandum of Agreement will be required of each participating school district.

**\*Inclusive Access (IA) charges may apply for some courses.** ICC will notify schools of courses that have required inclusive access fees and will bill schools based on enrollment. Textbook/materials will be delivered through online LMS.

Addendum 1) CNA – additional required \$75 fee per student for CPR training, 2) EMS – additional required \$75 fee per student for CPR training, 3) Welding - \$75 Skills USA **optional** membership fee to participate in state & national competitions

## Section D

### **Student Procedures, Student Supports, Data, and Partnership Review**

#### **I. Student Placement, Admissions, and Transcripts.**

##### **A. Identification and Placement of Students.**

1. The District Liaison will ensure that all students enrolling in a Dual Credit Course for college credit meet the Course prerequisites of the College as defined in the Course Documentation.
2. The District will provide copies of student transcripts (if needed) in accordance with admission procedures of the College. The College will provide appropriate placement and assessment testing as set forth in the Course Documentation.

**B. Student Admissions.** The District Liaison will work directly with students to complete applicable registration and application materials. Early College staff will assist in any needed admissions and registration assistance.

**C. College Credit and Transcripts.** The College will award college credit for each successful completion of a Dual Credit Course by an eligible and enrolled student, and record student grades on College transcripts.

#### **II. Student Academic Supports and Guidance.**

**D.** The College will provide students and the District with information regarding:

- i. The rights, responsibilities, and expectations of enrolled College students;
- ii. Student conduct policies such as academic integrity, consequences of plagiarism, and academic dishonesty; and
- iii. Processes such as credit transfer.

**E.** The Liaisons will jointly identify and establish pre-college and college transition advising services, supports for student progress monitoring, and supports to engage students in postsecondary counseling including, but not limited to advising on:

- i. Articulation of Dual Credit Courses into postsecondary education degree completion plans;
- ii. Financial aid and scholarship options;
- iii. Class enrollment and scheduling;
- iv. Degree and certificate programs offered through the College;
- v. Supports and services for individuals with disabilities to successfully transition into postsecondary;
- vi. Other targeted supports for students who need additional support to successfully transition into postsecondary, as identified by Instructors; and
- vii. College policies, procedures, academic programs of study, and other support services provided by the College.

**III. Data Sharing.** To administer and assess the impact of this Agreement, the Parties will exchange student information, grades, and other appropriate data as permitted by FERPA and other applicable law. If a student is enrolled concurrently in the District and the College, the Parties may disclose the student's education records in accordance with FERPA and will mutually share data on the performance of students in a meaningful and timely basis. Each Party designates the other Party as its agent with a legitimate educational interest in students' educational records for purposes of FERPA. The Parties will

institute policies and procedures designed to ensure that its employees and agents comply with FERPA and other applicable laws governing the privacy and protection of student education records, and will protect student education records against accidental or deliberate re-disclosure to unauthorized persons.

**IV. Grades.** A letter grade will be provided at the end of each term for all courses taught by College faculty. ICC does not have a standard numeric percentage grading scale.

**V. Annual Partnership Review.** The College and District will annually review their dual credit partnership under this Agreement. Appropriate senior leadership of the Parties will address of the following matters:

- i. Assessment of disaggregated data pertaining to Dual Credit Course enrollments, completions, and subsequent postsecondary enrollment and performance to the extent feasible;
- ii. Review of successes and challenges pertaining to current Course offerings;
- iii. Concerns regarding placement requirements or prerequisites for student enrollment, as well as consideration of remediation opportunities for high school students to broaden access;
- iv. Recommendations from either Party to adjust the cost and fee structure for the upcoming school year to support the sustainability, quality, and expansion of the dual credit partnership;
- v. Anticipated expansion of Courses in the upcoming school year;
- vi. Anticipated modifications to Course Documentation in the upcoming school year; and
- vii. Recommended modifications to this Agreement or other policies and procedures of the Parties to improve Dual Credit Course delivery.

**VI. Timeline for Course and Instructor Approval Requests**

Please note the following form submission deadlines:

	2025-2026 Academic Year
<b>Deadline for Course Requests</b>	December 1, 2024
<b>Deadline for Instructor Requests and Approvals*</b>	May 31, 2025

***An important note regarding NEW instructor approvals:***

- Instructors seeking approval to teach in the Fall semester of the upcoming Academic Year must submit resume and transcripts (with conferred degrees if applicable) by **March 1.**
- Instructors seeking approval to teach in the Spring semester of the upcoming Academic Year must submit resume and transcripts (with conferred degrees if applicable) by **May 31 of the current year.**

## **8. ACTION ITEMS**

### **8.1. Personnel**

#### **8.1.1. Extracurricular Employment**

##### **8.1.1.a. Approve Employment of Dan Garske, Assistant Girls Basketball Coach**

###### **Recommendation:**

That the WCHS Board of Education approve the employment of Dan Garske as an Assistant Girls Basketball Coach for the 2024-2025 school year.

###### **Suggested Motion:**

Move to approve the recommendation for employment of Dan Garske as an Assistant Girls Basketball Coach as presented.

## Band - Annual Honor Band overnight trips - 2025

**Friday - Sunday morning - Jan 17-19, 2025 - SIU Edwardsville Bi-State Honor Band Weekend** (2-12 students). This would be the fifth year we would send students to SIUE. There are three honor bands in residence that weekend (entrance based on audition). Cost - \$150 - cost includes lodging and most meals.

**Thursday (leave at 2)- Saturday Feb 21-23, 2025 - WIU Honor Band Weekend** (2-15 students). This is our annual trip to the WIU Honor Band. We have been sending students to this event since 2000. Students would leave Thursday afternoon and finish up Saturday evening. The schedule for the weekend would include about 12 hours of rehearsal, 1 hour of master classes, watch two concerts and perform in one concert. Cost per student is \$120 per student. Cost includes lodging and all meals.

## **Band - Annual Honor Band overnight trips – 2025**

### **Recommendation:**

The WCHS Board of Education approve the overnight Bi-State Honor Band trip to SIU Edwardsville from January 17 to January 19, 2025 and the overnight Honor Band trip to WIU from February 21 to February 23, 2025 as presented.

### **Suggested Motion:**

Move to approve the recommendation for both overnight honor band trips as presented.

**ACTION ITEM:**

Approve sponsoring individual participants to compete in the IHSA Bowling post season

**Recommendation:**

The WCHS Board of Education approve sponsoring individual participants to compete in the IHSA Bowling post season as presented.

**Suggested Motion:**

Move to approve the recommendation for sponsoring individual participants to compete in the IHSA Bowling post season as presented.

## **ACTION ITEMS**

**Approve the acceptance of the FY 24 Annual Audit and Financial Statements as presented.**

### **Recommendation:**

That the Board of Education approve the acceptance of the FY 24 Annual Audit and Financial Statements as presented.

### **Suggested Motion:**

Motion to approve the acceptance of the FY 24 Annual Audit and Financial Statements as presented.



# WASHINGTON

Community High School District 308

November 4, 2024

Koch Consultants, Ltd.  
11770 Miller Road  
PO Box 1400  
Tremont, IL 61568

This representation letter is provided in connection with your audit of the financial statements of Washington Community High School District No. 308 as of June 30, 2024 and for the year then ended, and the disclosures (collectively, the financial statements), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.

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

We confirm, to the best of our knowledge and belief, as of November 4, 2024, the following representations made to you during your audit.

### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 8, 2024 and revised to include a single audit dated July 17, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education and for preparation of the supplementary and other information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with regulatory provisions prescribed by the Illinois State Board of Education and include all properly classified funds and other financial information of the primary government and all component units required by regulatory provisions prescribed by the Illinois State Board of Education to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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

**Information Provided**

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

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

**Government-Specific**

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

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

- 42) We acknowledge our responsibility for the supplementary information and other information. The supplementary and other information is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of this information.
- 43) With respect to the supplementary information on which an in-relation-to opinion is issued.
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with regulatory provisions prescribed by the Illinois State Board of Education and we believe the supplementary information, including its form and content, is fairly presented in accordance with regulatory provisions prescribed by the Illinois State Board of Education. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) We acknowledge our responsibility for preparing and presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with instructions provided by the Illinois Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with the Illinois Grant Accountability and Transparency Act. The methods of measurement or presentation of the CYEFR have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the CYEFR.
  - c) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 44) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement (including its Addendum, if applicable), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching, if any, were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial and other reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance and financial statement audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance, as applicable.
- y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations, there are none.

Signature:  \_\_\_\_\_

Title: Superintendent

Signature:  \_\_\_\_\_

Title: Assistant Superintendent

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

**ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2024**



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## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2024, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2024, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2024, or changes in net position, or cash flows thereof for the year then ended.

### Basis for Opinions

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

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

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

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

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

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

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

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

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

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

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

### **Other Information**

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The information provided on pages AFR 2 through AFR 4, supplementary schedules on pages AFR 25 through AFR 35, statistical section on pages AFR 36 through AFR 41, the report on shared services or outsourcing on page AFR 42, the administrative cost worksheet on page AFR 43, the itemization schedule on page AFR 44, the deficit reduction calculation on page AFR 47, the combining schedule on page S1, the schedule of receipts and disbursements – activity funds on pages S2 through S4, and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

With the exception of the items in the following paragraph, this information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages AFR 3 through AFR 4, AFR 37 through AFR 39, AFR 41 and AFR 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The current year payment on contracts for indirect cost rate computation on page AFR 40 and the report on shared services or outsourcing on page AFR 42 contains unaudited information concerning expenditures which was provided by the District. The limitation of administrative costs worksheet on page AFR 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure (included in the computation of operating expense per pupil on page AFR 38 and per capita tuition charges on page AFR 39) has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the District's internal control over financial reporting and compliance.

*Koch Consultants, Ltd.*

November 4, 2024

Due to ROE on Tuesday, October 15, 2024  
 Due to ISBE on Friday, November 15, 2024  
 SD/JA24

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2024**

School District  
 Joint Agreement

<p align="center"><b>School District/Joint Agreement Information</b>  <i>(See instructions on the inside of this page.)</i></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
<p>School District/Joint Agreement Number:  <b>53090308016</b></p>				<p>Name of Auditing Firm:  <b>Koch Consultants, Ltd.</b></p>	
<p>County Name:  <b>Tazewell</b></p>				<p>Name of Audit Manager:  <b>Nathan D. Koch</b></p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate):  <b>Washington CHSD 308</b></p>		<p align="center"><a href="#">School District Lookup Tool</a>      <a href="#">School District Directory</a></p>		<p>Address:  <b>PO Box 1400</b></p>	
<p>Address:  <b>115 Boundurant St</b></p>		<p align="center"><b>Filing Status:</b></p> <p align="center"><a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)</a></p> <p align="center"><a href="#">Annual Financial Report (AFR) Instructions</a></p> <p align="center"><b>0</b></p>		<p>City: <b>Tremont</b>      State: <b>IL</b>      Zip Code: <b>61568</b></p>	
<p>City:  <b>Washington</b></p>				<p>Phone Number:  <b>(309) 267-3796</b>      Fax Number:  <b>(309) 216-3796</b></p>	
<p>Email Address:</p>				<p><a href="#">IL License Number (9 digit):</a>  <b>65.027018</b>      Expiration Date:  <b>9/30/2027</b></p>	
<p>Zip Code:  <b>61571</b></p>				<p>Email Address:  <a href="mailto:nate@kochconsultants.com">nate@kochconsultants.com</a></p>	
<p><b>Annual Financial Report</b>          Type of Auditor's Report Issued:  <input type="checkbox"/> Qualified      <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p><b>Single Audit Questions 217-782-7970 or GATA@isbe.net</b></p>		<p>ISBE Use Only</p>	
<p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print):  <b>Dr. Kyle Freeman</b></p>		<p>Township Treasurer Name (type or print):</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address:  <a href="mailto:kwfreeman@wacohi.net">kwfreeman@wacohi.net</a></p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone:  <b>(309) 444-3167</b>      Fax Number:  <b>(309) 444-9256</b></p>		<p>Telephone:      Fax Number:</p>		<p>Telephone:      Fax Number:</p>	
<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (07/24-version3)

53-090-3080-16\_AFR24 Washington CHSD 308

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures.  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.  
For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually.  
*Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code.*
- Qualifications of Auditing Firm**
  - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

**INSTRUCTIONS:** If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1999 (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
 

Sec. 10-20.9a(c)	\$	5,451.00
------------------	----	----------
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

**PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS**

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments. Date: \_\_\_\_\_

25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Koch Consultants, Ltd.**

*Name of Audit Firm (print)*

*The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.*

*Signature of Audit Manager (not firm)*

11/04/2024

*mm/dd/yyyy*

*Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on the signature line e.g. PDF in Opinion Page with signature.*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

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

	<b>Tax Year 2023</b>	Equalized Assessed Valuation (EAV):	<input type="text" value="585,536,576"/>					
Rate(s):	<input type="text" value="0.019056"/>	+	<input type="text" value="0.004127"/>	+	<input type="text" value="0.001308"/>	=	<input type="text" value="0.024490"/>	<input type="text" value="0.000474"/>
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>	<b>Working Cash</b>

**A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".**

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
<input type="text" value="25,812,645"/>	<input type="text" value="23,968,423"/>	<input type="text" value="1,844,222"/>	<input type="text" value="17,882,739"/>

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**C. Short-Term Debt \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>	
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	+
<b>Other</b>	<b>Total</b>				
<input type="text" value="0"/>	<input type="text" value="0"/>				

\*\* The numbers shown are the sum of entries on page 26.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	<input type="text" value="40,402,024"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="15,790,000"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

[Financial Profile Website](#)

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

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	17,882,739.00	0.693	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	25,812,645.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	23,968,423.00	0.929	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	25,812,645.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	17,018,196.00	255.60	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	66,578.95		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,188,822.13		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		15,790,000.00	60.91	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		40,402,023.74		<b>Value</b>	0.30

**Total Profile Score: 3.90 \***

**Estimated 2025 Financial Profile Designation: RECOGNITION**

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

**BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		4,743,483	2,637,315	99,383	920,764	182,355		1,543,570	72,133	2,215
5	Investments	120	2,655,243	4,304,479	16,158	78,777	7,789		134,565		59
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	864,543								
13	<b>Total Current Assets</b>		<b>8,263,269</b>	<b>6,941,794</b>	<b>115,541</b>	<b>999,541</b>	<b>190,144</b>	<b>0</b>	<b>1,678,135</b>	<b>72,133</b>	<b>2,274</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	999,987	28,853							
39	Unreserved Fund Balance	730	7,263,282	6,912,941	115,541	999,541	190,144		1,678,135	72,133	2,274
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>8,263,269</b>	<b>6,941,794</b>	<b>115,541</b>	<b>999,541</b>	<b>190,144</b>	<b>0</b>	<b>1,678,135</b>	<b>72,133</b>	<b>2,274</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	451,367								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>451,367</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	451,367								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>451,367</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>8,714,636</b>	<b>6,941,794</b>	<b>115,541</b>	<b>999,541</b>	<b>190,144</b>	<b>0</b>	<b>1,678,135</b>	<b>72,133</b>	<b>2,274</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	1,451,354	28,853	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	7,263,282	6,912,941	115,541	999,541	190,144	0	1,678,135	72,133	2,274
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>8,714,636</b>	<b>6,941,794</b>	<b>115,541</b>	<b>999,541</b>	<b>190,144</b>	<b>0</b>	<b>1,678,135</b>	<b>72,133</b>	<b>2,274</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2024**

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,002		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>1,002</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		18,913,300	
18	Site Improvements & Infrastructure	240		26,341,562	
19	Capitalized Equipment	250		2,998,126	
20	Construction in Progress	260		22,497	
21	Amount Available in Debt Service Funds	340			115,541
22	Amount to be Provided for Payment on Long-Term Debt	350			15,674,459
23	<b>Total Capital Assets</b>			<b>48,710,069</b>	<b>15,790,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			15,790,000
37	<b>Total Long-Term Liabilities</b>				<b>15,790,000</b>
38	Reserved Fund Balance	714	1,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			48,710,069	
41	<b>Total Liabilities and Fund Balance</b>		<b>1,002</b>	<b>48,710,069</b>	<b>15,790,000</b>
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	Total Long-Term Liabilities District with Student Activity Funds				15,790,000
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>1,002</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>48,710,069</b>	<b>15,790,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>15,790,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	1,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			48,710,069	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>1,002</b>	<b>48,710,069</b>	<b>15,790,000</b>

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	12,886,558	2,674,801	1,602,043	1,862,922	499,138	150	326,885	89,068	26,126
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	58,230	0		0	0				
6	STATE SOURCES	3000	6,205,095	50,000	0	722,102	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,026,052	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		20,175,935	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,109,484								
10	<b>Total Receipts/Revenues</b>		24,285,419	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	12,273,640				227,687			0	
13	Support Services	2000	5,323,664	3,681,177		2,294,056	268,164	516,664		83,813	274,310
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	395,886	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,582,528	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		17,993,190	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,109,484	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		22,102,674	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,182,745	(956,376)	19,515	290,968	3,287	(516,514)	326,885	5,255	(248,184)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		12,322							
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990							10,713		
44	<b>Total Other Sources of Funds</b>		0	12,322	0	0	0	0	10,713	0	0

**BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	12,322	0	0	0	0	10,713	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,182,745	(944,054)	19,515	290,968	3,287	(516,514)	337,598	5,255	(248,184)
79	<b>Fund Balances without Student Activity Funds - July 1, 2023</b>		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(308,171)								
81	<b>Fund Balances without Student Activity Funds - June 30, 2024</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
84											
85	<b>Student Activity Fund Balance - July 1, 2023</b>		415,823								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	951,989								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	916,445								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		35,544								
91	<b>Student Activity Fund Balance - June 30, 2024</b>		451,367								

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	13,838,547	2,674,801	1,602,043	1,862,922	499,138	150	326,885	89,068	26,126
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	58,230	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	6,205,095	50,000	0	722,102	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,026,052	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		21,127,924	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,109,484	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		25,237,408	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	13,190,085				227,687			0	
103	Support Services	2000	5,323,664	3,681,177		2,294,056	268,164	516,664		83,813	274,310
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	395,886	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,582,528	0	0			0	0
107	Total Direct Disbursements/Expenditures		18,909,635	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,109,484	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		23,019,119	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,218,289	(956,376)	19,515	290,968	3,287	(516,514)	326,885	5,255	(248,184)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	12,322	0	0	0	0	10,713	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	12,322	0	0	0	0	10,713	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		8,714,636	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		10,440,420	2,274,282	1,592,800	723,640	196,441		263,640	87,902	23,650
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	516,979								
8	FICA/Medicare Only Purposes Levies	1150					258,481				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>10,957,399</b>	<b>2,274,282</b>	<b>1,592,800</b>	<b>723,640</b>	<b>454,922</b>	<b>0</b>	<b>263,640</b>	<b>87,902</b>	<b>23,650</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	202,237	101,118			33,706				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>202,237</b>	<b>101,118</b>	<b>0</b>	<b>0</b>	<b>33,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	13,300								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>13,300</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				1,093,611					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					<b>1,093,611</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	321,921	297,723	9,243	31,429	10,510	150	63,245	1,166	2,476
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>321,921</b>	<b>297,723</b>	<b>9,243</b>	<b>31,429</b>	<b>10,510</b>	<b>150</b>	<b>63,245</b>	<b>1,166</b>	<b>2,476</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	117,497								
70	Sales to Pupils - Breakfast	1612	5,178								
71	Sales to Pupils - A la Carte	1613	474,576								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,678								
74	Other Food Service (Describe & Itemize)	1690	5,465								
75	<b>Total Food Service</b>		<b>610,394</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	55,949								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	89,481								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	19,740								
82	Student Activity Funds Revenues	1799	951,989								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>165,170</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>1,117,159</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	104,161								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	650								
95	<b>Total Textbook Income</b>		<b>104,811</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	200								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	348,946								
101	Refund of Prior Years' Expenditures	1950	40,629								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	14,030								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	89,791								
109	Other Local Revenues (Describe & Itemize)	1999	17,730	1,678		14,242					
110	<b>Total Other Revenue from Local Sources</b>		<b>511,326</b>	<b>1,678</b>	<b>0</b>	<b>14,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>12,886,558</b>	<b>2,674,801</b>	<b>1,602,043</b>	<b>1,862,922</b>	<b>499,138</b>	<b>150</b>	<b>326,885</b>	<b>89,068</b>	<b>26,126</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>13,838,547</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	58,230								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>58,230</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	5,617,823			293,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>5,617,823</b>	<b>0</b>	<b>0</b>	<b>293,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	314,662								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	139,441								
131	Special Education - Orphanage - Summer Individual	3130	24,599								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		478,702	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		42,463	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				
148	State Free Lunch & Breakfast	3360	2,484								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	62,340								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				66,990					
155	Transportation - Special Education	3510				362,112					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		429,102	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,283								
171	<b>Total Restricted Grants-In-Aid</b>		587,272	50,000	0	429,102	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>6,205,095</b>	<b>50,000</b>	<b>0</b>	<b>722,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
176											
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
182											
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	204,475								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	28,522								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		232,997				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	82,856								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		82,856	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	13,000								
	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209											
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		13,000	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	206,250								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		206,250	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LILEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	34,508								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	27,814								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	43,432								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	385,195								
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,026,052	0	0	0	0	0		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,026,052	0	0	0	0	0	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		20,175,935	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		21,127,924	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	5,824,668	1,738,463	133,579	217,721	121,843				8,036,274	8,076,758
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,559,087	496,282	46,159	30,235	29,963	3,006			2,164,732	2,206,043
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	133,030	55,200							188,230	193,142
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			11,000						11,000	10,000
14	Interscholastic Programs	1500	562,799	64,211	98,161	76,772	42,830	43,613			888,386	965,580
15	Summer School Programs	1600	22,276	2,212							24,488	37,306
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	325,474	88,233	21,410	5,129					440,246	438,047
18	Bilingual Programs	1800			1,710						1,710	100
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						518,574			518,574	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						916,445			916,445	1,442,250
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>8,427,334</b>	<b>2,444,601</b>	<b>312,019</b>	<b>329,857</b>	<b>194,636</b>	<b>565,193</b>	<b>0</b>	<b>0</b>	<b>12,273,640</b>	<b>12,456,976</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>8,427,334</b>	<b>2,444,601</b>	<b>312,019</b>	<b>329,857</b>	<b>194,636</b>	<b>1,481,638</b>	<b>0</b>	<b>0</b>	<b>13,190,085</b>	<b>13,899,226</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	319,274	131,072	6,978	3,066		1,172			461,562	482,450
39	Guidance Services	2120	476,941	126,169	249	16,115		10			619,484	633,699
40	Health Services	2130	48,873	22,550	950	1,425	4,262				78,060	84,124
41	Psychological Services	2140	76,805	12,924							89,729	210,051
42	Speech Pathology & Audiology Services	2150	186,303	53,020		499					239,822	275,330
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,108,196</b>	<b>345,735</b>	<b>8,177</b>	<b>21,105</b>	<b>4,262</b>	<b>1,182</b>	<b>0</b>	<b>0</b>	<b>1,488,657</b>	<b>1,685,654</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	109,663	88,307	20,244	6,125		1,450			225,789	200,681
47	Educational Media Services	2220	115,260	31,193	25,553	9,921	11	576			182,514	187,928
48	Assessment & Testing	2230						94,300			94,300	70,000
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>224,923</b>	<b>119,500</b>	<b>45,797</b>	<b>16,046</b>	<b>11</b>	<b>96,326</b>	<b>0</b>	<b>0</b>	<b>502,603</b>	<b>458,609</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	5,472	9,107	129,219	8,899		25,798			178,495	191,596
52	Executive Administration Services	2320	273,974	75,020	5,133	4,561	7,928	4,138			370,754	367,993
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>279,446</b>	<b>84,127</b>	<b>134,352</b>	<b>13,460</b>	<b>7,928</b>	<b>29,936</b>	<b>0</b>	<b>0</b>	<b>549,249</b>	<b>559,589</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	262,678	73,069	209	4,781	848	1,689			343,274	357,307
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>262,678</b>	<b>73,069</b>	<b>209</b>	<b>4,781</b>	<b>848</b>	<b>1,689</b>	<b>0</b>	<b>0</b>	<b>343,274</b>	<b>357,307</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	83,003	24,018	3,157	676		2,449			113,303	110,830
62	Fiscal Services	2520	102,780	10,323	882	1,737		733			116,455	120,082
63	Operation & Maintenance of Plant Services	2540	414,377	132,619	38,842	7,402					593,240	632,205
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	245,917	40,713	5,274	452,777		598			745,279	853,563
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>846,077</b>	<b>207,673</b>	<b>48,155</b>	<b>462,592</b>	<b>0</b>	<b>3,780</b>	<b>0</b>	<b>0</b>	<b>1,568,277</b>	<b>1,716,680</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	269,463	61,681	287,861	121,231	103,128				843,364	1,131,998
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>269,463</b>	<b>61,681</b>	<b>287,861</b>	<b>121,231</b>	<b>103,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>843,364</b>	<b>1,131,998</b>
75	Other Support Services (Describe & Itemize)	2900			9,558	18,682					28,240	55,101
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,990,783</b>	<b>891,785</b>	<b>534,109</b>	<b>657,897</b>	<b>116,177</b>	<b>132,913</b>	<b>0</b>	<b>0</b>	<b>5,323,664</b>	<b>5,964,938</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</b>	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			82,000						82,000	88,253
81	Payments for Special Education Programs	4120			20,978			79,421			100,399	112,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>102,978</b>			<b>79,421</b>			<b>182,399</b>	<b>200,253</b>
87	Payments for Regular Programs - Tuition	4210						1,902			1,902	2,000
88	Payments for Special Education Programs - Tuition	4220						211,585			211,585	255,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>213,487</b>			<b>213,487</b>	<b>257,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>102,978</b>			<b>292,908</b>			<b>395,886</b>	<b>457,253</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										250,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		11,418,117	3,336,386	949,106	987,754	310,813	991,014	0	0	17,993,190	19,129,167
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		11,418,117	3,336,386	949,106	987,754	310,813	1,907,459	0	0	18,909,635	20,571,417
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										2,182,745	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,218,289	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			29,154		2,691,334				2,720,488	3,280,145
128	Operation & Maintenance of Plant Services	2540	27,253		630,740	302,671		25			960,689	1,222,696
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	4,502,841
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	4,502,841
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										567,000
155	<b>Total Direct Disbursements/Expenditures</b>		27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	5,069,841
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(956,376)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						473,528			473,528	537,541
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,105,000			1,105,000	1,070,145
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,000			4,000	3,000
176	Total Debt Services	5000			0			1,582,528			1,582,528	1,610,686
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,582,528			1,582,528	1,610,686
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,515	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	271,206	9,951	1,522,774	107,573	382,500	52			2,294,056	3,409,905
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	271,206	9,951	1,522,774	107,573	382,500	52	0	0	2,294,056	3,409,905
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	<b>Total Disbursements/ Expenditures</b>		271,206	9,951	1,522,774	107,573	382,500	52	0	0	2,294,056	3,409,905
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										290,968	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		110,769							110,769	
220	Pre-K Programs	1125									0	113,653
221	Special Education Programs (Functions 1200-1220)	1200		78,647							78,647	93,898
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,878							1,878	2,075
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		31,412							31,412	31,826
228	Summer School Programs	1600		361							361	685
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,620							4,620	4,449
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		227,687							227,687	246,586
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		17,064							17,064	20,190
237	Guidance Services	2120		11,147							11,147	12,635
238	Health Services	2130		7,280							7,280	8,576
239	Psychological Services	2140		1,115							1,115	2,095
240	Speech Pathology & Audiology Services	2150		2,649							2,649	3,281
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		39,255							39,255	46,777
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		1,343							1,343	1,362
245	Educational Media Services	2220		5,662							5,662	6,338
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		7,005							7,005	7,700
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		1,325							1,325	1,342
250	Executive Administration Services	2320		17,332							17,332	17,709
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		18,657							18,657	19,051
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		8,508							8,508	8,952
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		8,508							8,508	8,952

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		1,183							1,183	1,254
261	Fiscal Services	2520		15,664							15,664	17,394
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		64,214							64,214	68,661
264	Pupil Transportation Services	2550		37,433							37,433	34,970
265	Food Services	2560		35,527							35,527	35,302
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>154,021</b>							<b>154,021</b>	<b>157,581</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		40,718							40,718	45,378
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>40,718</b>							<b>40,718</b>	<b>45,378</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>268,164</b>							<b>268,164</b>	<b>285,439</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										4,501
292	<b>Total Disbursements/Expenditures</b>			<b>495,851</b>				<b>0</b>			<b>495,851</b>	<b>536,526</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>3,287</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			56,253		460,411				516,664	517,014
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>56,253</b>	<b>0</b>	<b>460,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,664</b>	<b>517,014</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>56,253</b>	<b>0</b>	<b>460,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,664</b>	<b>517,014</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(516,514)</b>	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			2,000						2,000	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,589			1,589	2,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>1,589</b>	<b>0</b>	<b>0</b>	<b>3,589</b>	<b>7,000</b>
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
370	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						66,935			66,935	66,727
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	66,935	0	0	66,935	66,727
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630						13,289			13,289	14,593
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	13,289	0	0	13,289	14,593
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	0	0	2,000	0	0	81,813	0	0	83,813	88,320
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	<b>DEBT SERVICES (TF)</b>	5000										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	
425	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	5300									0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400									0	
427	<b>Total Debt Services</b>	5000						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	6000										
429	<b>Total Disbursements/Expenditures</b>		0	0	2,000	0	0	81,813	0	0	83,813	88,320
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,255	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	2000										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530					274,310				274,310	275,600
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	2500	0	0	0	0	274,310	0	0	0	274,310	275,600
438	Other Support Services (Describe & Itemize)	2900									0	
439	<b>Total Support Services</b>	2000	0	0	0	0	274,310	0	0	0	274,310	275,600
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	4000						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	5000										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	
451	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	5300									0	
452	<b>Total Debt Service</b>	5000						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	6000										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	274,310	0	0	0	274,310	275,600
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(248,184)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2023 Levy)</b>	<b>Taxes Received (from 2022 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2023 Levy)</b>	<b>Estimated Taxes Due (from the 2023 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	10,440,420		10,440,420	11,158,043
5	Operations & Maintenance	2,274,282		2,274,282	2,416,509	2,416,509
6	Debt Services **	1,592,800		1,592,800	1,631,129	1,631,129
7	Transportation	723,640		723,640	765,648	765,648
8	Municipal Retirement	196,441		196,441	204,821	204,821
9	Capital Improvements	0		0		0
10	Working Cash	263,640		263,640	277,603	277,603
11	Tort Immunity	87,902		87,902	93,569	93,569
12	Fire Prevention & Safety	23,650		23,650	59	59
13	Leasing Levy	0		0		0
14	Special Education	516,979		516,979	544,315	544,315
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	258,481		258,481	269,464	269,464
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>16,378,235</b>	<b>0</b>	<b>16,378,235</b>	<b>17,361,160</b>	<b>17,361,160</b>
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2023</b>	<b>Issued July 1, 2023 thru June 30, 2024</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2023 thru June 30, 2024</b>	<b>Outstanding Ending June 30, 2024</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
46	2013 Bond Issue	11/01/13	4,060,000	1	2,885,000			325,000	2,560,000	2,444,459
47	2016 Bond Issue	09/27/16	9,375,000	3	7,115,000			725,000	6,390,000	6,390,000
48	2021 Bond Issue	02/21/21	4,180,000	3	3,695,000			55,000	3,640,000	3,640,000
49	2022 Bond Issue	06/01/22	3,200,000	1,3	3,200,000				3,200,000	3,200,000
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			20,815,000		16,895,000	0	0	1,105,000	15,790,000	15,674,459
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2023</b>						66,878					
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	87,902	516,979				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,166					
7	Drivers' Education Fees					10-1970					14,030	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					62,340	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						89,068	516,979	0	0	76,370	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		516,979			76,370	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	83,813					
17	<b>DEBT SERVICE:</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						83,813	516,979	0	0	76,370	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2024</b>						72,133	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	72,133	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	83,813					
32						Total Reserve Remaining:	72,133					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						81,813					
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						2,000					
44	Principal and Interest on Tort Bonds						0					
45	Other - Explain on Itemization 44 tab						0					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2024</b>										Click below for schedule instructions:		
2	<b>Please read schedule instructions before completing.</b>										<b>SCHEDULE INSTRUCTIONS</b>		
3											<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024</b>		<b>X</b>
4	<b>If the answer to the above question is "YES", this schedule must be completed.</b>												
5	<b>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.</b>												
6	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
7	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.										
8			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
10	ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
11	ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998										0
12	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
13	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
14	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
15	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
16	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	<b>Total Revenue Section A</b>			0	0		0	0	0			0	0
20	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.										
21			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
22	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
23	ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998	362,674									362,674
24	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
25	ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	20,486									20,486
26	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	2,035									2,035
27	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
28	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
29	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
30	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
31	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
32	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										0
33	<b>Total Revenue Section B</b>			385,195	0		0	0	0			0	385,195
34	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
35	Total Other Federal Revenue (Section A plus Section B)		4998	385,195	0		0	0	0			0	385,195
36	Total Other Federal Revenue from Revenue Tab		4998	385,195	0		0	0	0			0	385,195
37	Difference (must equal 0)			0	0		0	0	0			0	0
38	Error must be corrected before submitting to ISBE			OK	OK		OK	OK	OK			OK	OK
39													

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
44	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	<b>Expenditure Section A:</b>											
46	<b>ESSER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
47			(100) 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	
49	<b>FUNCTION</b>											
50	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
54	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64				DISBURSEMENTS								
65	<b>ESSER II EXPENDITURES (CRRSA)</b>			(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	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000				7,040	40,777	76,540				124,357
70	SUPPORT SERVICES Total Expenditures	2000						7,928				7,928
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				7,040	40,777	76,540				124,357
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000						7,928				7,928
80	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				7,040	40,777	84,468		0		132,285
81	<b>Expenditure Section C:</b>											
82				DISBURSEMENTS								
83	<b>GEER I EXPENDITURES (CARES)</b>			(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	<b>FUNCTION</b>											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
99	<b>Expenditure Section D:</b>												
100	<b>GEER II EXPENDITURES (CRRSA)</b>			DISBURSEMENTS									
101				(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	<b>FUNCTION</b>												
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	
107													
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	
112													
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	<b>Expenditure Section E:</b>												
118	<b>ESSER III EXPENDITURES (ARP)</b>												
119				DISBURSEMENTS									
120				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
121				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
122	1. List the total expenditures for the Functions 1000 and 2000 below												
123	INSTRUCTION Total Expenditures	1000										0	
124	SUPPORT SERVICES Total Expenditures	2000										0	
125													
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										0	
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
129	FOOD SERVICES (Total)	2560										0	
130													
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										0	
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
135	<b>Expenditure Section F:</b>												
136				DISBURSEMENTS									
137	<b>CRRSA Child Nutrition (CRRSA)</b>			(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	<b>FUNCTION</b>												
140	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
141	INSTRUCTION Total Expenditures	1000										0	
142	SUPPORT SERVICES Total Expenditures	2000										0	
143													
144	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0				0		0	
153	<b>Expenditure Section G:</b>												
154				DISBURSEMENTS									
155	<b>ARP Child Nutrition (ARP)</b>			(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	<b>FUNCTION</b>												
158	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
159	INSTRUCTION Total Expenditures	1000										0	
160	SUPPORT SERVICES Total Expenditures	2000										0	
161													
162	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology		0	0	0				0		0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>			DISBURSEMENTS								
173				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000					2,035					2,035
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
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
184												
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	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>			DISBURSEMENTS								
191				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	<b>FUNCTION</b>											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
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
202												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		-----DISBURSEMENTS-----									
209			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
210												
211	<b>FUNCTION</b>											
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
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216												
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
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	0	0	0	0	0
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
227			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
228												
229	<b>FUNCTION</b>											
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
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234												
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
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	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>		DISBURSEMENTS									
245			(100)	(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	<b>FUNCTION</b>											
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	
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530									0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
255	FOOD SERVICES (Total)	2560									0	
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
257												
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	<b>Expenditure Section M:</b>											
262	<b>Other ARP Expenditures (not accounted for above)</b>		DISBURSEMENTS									
263			(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	<b>FUNCTION</b>											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000									0	
268	SUPPORT SERVICES Total Expenditures	2000									0	
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270												
271	Facilities Acquisition and Construction Services (Total)	2530									0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
273	FOOD SERVICES (Total)	2560									0	
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
275												
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	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
282			(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	<b>FUNCTION</b>											
285	INSTRUCTION	1000	0	0	7,040	42,812	76,540	0	0		126,392	
286	SUPPORT SERVICES	2000	0	0	0	0	7,928	0	0		7,928	
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
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	<b>TOTAL EXPENDITURES</b>		Functions 1000 & 2000 total									134,320
291												
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS									
294			(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	<b>FUNCTION</b>											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	7,040	40,777	84,468			0			132,285	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2023</b>	<b>Add: Additions July 1, 2023 thru June 30, 2024</b>	<b>Less: Deletions July 1, 2023 thru June 30, 2024</b>	<b>Cost Ending June 30, 2024</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2023</b>	<b>Add: Depreciation Allowable July 1, 2023 thru June 30, 2024</b>	<b>Less: Depreciation Deletions July 1, 2023 thru June 30, 2024</b>	<b>Accumulated Depreciation Ending June 30, 2024</b>	<b>Ending Balance Undepreciated June 30, 2024</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	434,584			434,584						434,584
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	14,049,091	4,864,209		18,913,300	50	6,916,883	280,477		7,197,360	11,715,940
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,122,813	218,749		26,341,562	20	13,441,740	1,274,043		14,715,783	11,625,779
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	2,258,584	327,556	149,619	2,436,521	10	1,120,386	242,376	149,619	1,213,143	1,223,378
13	5 Yr Schedule	252	179,105	382,500		561,605	5	77,614	80,227		157,841	403,764
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	1,696,143	22,497	1,696,143	22,497	--					22,497
16	<b>Total Capital Assets</b>	<b>200</b>	44,740,320	5,815,511	1,845,762	48,710,069		21,556,623	1,877,123	149,619	23,284,127	25,425,942
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								1,877,123			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	17,993,190	
9	O&M	Expenditures 16-24, L155		Total Expenditures		3,681,177	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,582,528	
11	TR	Expenditures 16-24, L214		Total Expenditures		2,294,056	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		495,851	
13	TORT	Expenditures 16-24, L429		Total Expenditures		83,813	
14				<b>Total Expenditures</b>	\$	<b>26,130,615</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		1,093,611	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		24,488	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		518,574	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		395,886	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		310,813	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		2,691,334	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
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2	<i>This schedule is completed for school districts only.</i>						
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,105,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			382,500	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			361	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L327, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>6,522,567</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>19,608,048</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024</b>			<b>1,297.50</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$	<b>15,112.18</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			610,394	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			165,170	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			104,161	
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)			650	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			348,946	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			89,791	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			478,702	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			42,463	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			2,484	
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			62,340	

	A	B	C	D	E	F	H
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3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		429,102	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,283	
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		232,997	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		82,856	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		13,000	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		206,250	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		34,508	
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		27,814	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		43,432	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		385,195	
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses		0	
192							
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		571,403	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		19	
196				Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	3,982,960	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		15,625,088	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,877,123	
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)		17,502,211	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		1,297.50	
201				Total Estimated PCTC (Line 199 divided by Line 200) * \$		13,489.18	
202							
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.					232,997		
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).					47,175		
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			12,306,691		12,306,691	
20	<b>Support Services:</b>							
21	Pupil	2100			1,523,650		1,523,650	
22	Instructional Staff	2200			509,597		509,597	
23	General Admin.	2300			563,567		563,567	
24	School Admin.	2400			350,934		350,934	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	114,486		0	114,486	0	
27	Fiscal Services	2520	132,119		0	132,119	0	
28	Oper. & Maint. Plant Services	2540			1,685,078	1,685,078	0	
29	Pupil Transportation	2550			1,948,989		1,948,989	
30	Food Services	2560			547,809		547,809	
31	Internal Services	2570	0		0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			13,289		13,289	
36	Staff Services	2640	0		0	0	0	
37	Data Processing Services	2660	780,954		0	780,954	0	
38	<b>Other:</b>	2900			28,240		28,240	
39	<b>Community Services</b>	3000			0		0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(1,959,752)		(1,959,752)	
41	<b>Total</b>			1,027,559	17,518,092	2,712,637	15,833,014	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,027,559	Total Indirect Costs:	2,712,637	
44				Total Direct Costs:	17,518,092	Total Direct Costs:	15,833,014	
45				<b>= 5.87%</b>		<b>= 17.13%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Washington CHSD 308			53-090-3080-16_AFR24 Washington CHSD 308		
7	53090308016					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives			X	X	Tazewell-Mason Counties Spec. Ed Assoc., Washington District #50
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation				X	Washington District #50, Robein District #85
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Washington CHSD 308  
 RCDT Number: 53090308016

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	370,754		0	370,754	364,525			364,525
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	113,303	0	0	113,303	114,185			114,185
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		484,057	0	0	484,057	478,710	0	0	478,710
<b>9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)</b>									-1%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

**If line 9 is greater than 5% please check one box below.**

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 report. Information on the waiver process can be found at the waiver's webpage below.  
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

1. Page 5, line 12 - account 190 - Other Current Assets - \$864,543 cash related to self-insured medical acct - described further in Note 6 to F:
2. Page 8, line 80 - Other Changes in Fund Balances - (\$308,171) - change in self-insured medical account balance
3. Page 11, line 74 - account 1690 - Other Food Service - \$5,465 vending machine revenue
4. Page 11, line 81 - account 1790 - Other District/School Activity Revenue - \$19,740 Co-op fees
5. Page 12, line 94 - account 1890 - Other - \$650 Reimbursements for lost textbooks or Chromebooks
6. Page 12, line 108 - account 1993 - Other Local Fees - \$57,643 AP testing, \$29,648 dual credit, and \$2,500 work based learning fees
7. Page 12, line 109 - account 1999 - Other Local Revenues - \$8,280 E-rate for category I services, \$2,555 print shop, and \$22,815 other reimbursement:
8. Page 13, line 170 - account 3999 - Other Restricted Revenue from State Sources - \$1,283 library grant
9. Page 15, line 269 - account 4998 - Other Restricted Revenue from Federal Sources - \$2,035 IDEA ARP, \$20,486 ESSER III, \$362,674 DE4
10. Page 17, line 75 - account 2900 - Other Support Services -Purchased Services - \$1,850 speech team, \$6,330 school newspaper, and \$1,378 Medical Supplies and materials - \$1,408 scholastic bowl, \$1,686 ID cards, \$8,887 graduation services, \$1,500 National Honor Society, \$3,280 cheerleading, and \$1,921 other
11. Page 19, line 175 - account 5400 - Debt Services Other - \$4,000 debt payment fees

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the fund—e.g. alternate revenue bonds ( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	20,175,935	2,724,801	2,585,024	326,885	25,812,645
9	Direct Expenditures	17,993,190	3,681,177	2,294,056		23,968,423
10	Difference	2,182,745	(956,376)	290,968	326,885	<b>1,844,222</b>
11	Fund Balance - June 30, 2024	8,263,269	6,941,794	999,541	1,678,135	<b>17,882,739</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

1. Governmental Funds

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

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

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

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

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

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

## 2. Fiduciary Funds

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

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

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

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

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

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

D. Use of Estimates

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

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 11, 2023 and was not amended.

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

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

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

G. Cash and Cash Equivalents

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

H. Investments

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

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

I. Interfund Receivables and Payables

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

J. General Fixed (Capital) Assets

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

K. Unpaid Compensated Absences

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

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,877,123 for the year ended June 30, 2024. The straight-line depreciation method is used over the following estimated useful lives:

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

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2022 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2024 was passed December 12, 2022. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

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

	2022	2023
Assessed Valuation	<u>\$ 538,345,294</u>	<u>\$ 585,536,576</u>
Education	1.94198	1.90561
Operations and Maintenance	0.42303	0.41270
Bond and Interest	0.29627	0.27857
Transportation	0.13460	0.13076
Municipal Retirement	0.03654	0.03498
Social Security	0.04808	0.04602
Working Cash	0.04904	0.04741
Tort Immunity	0.01635	0.01598
Fire Prevention and Safety	0.00440	0.00001
Special Education	<u>0.09616</u>	<u>0.09296</u>
	<u>3.04645</u>	<u>2.96500</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2024 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

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

Cash	\$ 10,202,220
Investments	7,197,070
Other current assets	864,543
Student Activity Fund cash and investments	<u>451,367</u>
	<u>\$ 18,715,200</u>

Cash and investments at June 30, 2024, are comprised of the following:

Deposits held at local financial institutions	\$ 15,014,834
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,927,592
The Illinois School District Liquid Asset Fund Plus	<u>1,772,774</u>
	<u>\$ 18,715,200</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2024, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,772,774</u>	<u>\$ 1,772,774</u>

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

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

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Construction in progress	1,696,143	22,497	1,696,143	22,497
Total capital assets not being depreciated	<u>2,130,727</u>	<u>22,497</u>	<u>1,696,143</u>	<u>457,081</u>
Capital assets being depreciated				
Buildings - permanent	14,049,091	4,864,209	-	18,913,300
Improvements other than buildings	26,122,813	218,749	-	26,341,562
Capitalized equipment - 10 years	2,258,584	327,556	149,619	2,436,521
Capitalized equipment - 5 years	179,105	382,500	-	561,605
Total capital assets being depreciated	<u>42,609,593</u>	<u>5,793,014</u>	<u>149,619</u>	<u>48,252,988</u>
Total capital assets	<u>44,740,320</u>	<u>5,815,511</u>	<u>1,845,762</u>	<u>48,710,069</u>
Accumulated depreciation	<u>21,556,623</u>	<u>1,877,123</u>	<u>149,619</u>	<u>23,284,127</u>
Capital assets (net of accumulated depreciation)	<u>\$ 23,183,697</u>	<u>\$ 3,938,388</u>	<u>\$ 1,696,143</u>	<u>\$ 25,425,942</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,560,000 as of June 30, 2024.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of \$775,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$6,390,000 as of June 30, 2024.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. During the year ended June 30, 2024, the remaining 2013 bonds considered defeased were paid and as of June 30, 2024 \$0 of the 2013 bonds considered defeased were still outstanding.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,640,000 as of June 30, 2024. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2024, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2024. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2024, \$335,000 of the 2021 bonds considered defeased are still outstanding. The escrow account balance is \$323,416 as of June 30, 2024.

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

	Balance July 1, 2023	Issuances	Payments	Balance June 30, 2024
General Obligation Bonds -				
2013 Working Cash and				
Refunding Bonds	\$ 2,885,000	\$ -	\$ 325,000	\$ 2,560,000
2016 Refunding Bonds	7,115,000	-	725,000	6,390,000
2021 Refunding Bonds	3,695,000	-	55,000	3,640,000
2022 Working Cash and				
Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 16,895,000</u>	<u>\$ -</u>	<u>\$ 1,105,000</u>	<u>\$ 15,790,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		
	Principal	Interest	Total
2025	\$ 1,170,000	\$ 444,946	\$ 1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 15,790,000</u>	<u>\$ 4,005,108</u>	<u>\$ 19,795,108</u>

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

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2024, the statutory limit for the District provided a legal debt margin as follows:

2023 assessed valuation	<u>\$ 585,536,576</u>
Legal debt margin (6.9% of assessed valuation)	\$ 40,402,024
Less current outstanding debt	<u>(15,790,000)</u>
Legal debt margin remaining	<u>\$ 24,612,024</u>

NOTE 5. FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2024. Therefore, \$28,853 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$135,444 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

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

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$864,543, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$1,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

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

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

The District has committed \$293,379 contractually for HVAC projects as of June 30, 2024. Furthermore, by action of the Board of Education, the District has committed an additional \$3,520,725 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2024, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 amounted to \$934,173. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2024, \$74,797 of this incentive was due to teachers who declared for retirement prior to June 30, 2024. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2024.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,451,354	\$ 1,008,970	\$ 6,254,312	\$ 1,451,354	\$ 7,263,282
Operations and Maintenance	6,941,794	-	-	28,853	6,912,941
Debt Service	115,541	-	-	-	115,541
Transportation	999,541	-	-	-	999,541
Municipal Retirement	190,144	-	-	-	190,144
Capital Projects	-	-	-	-	-
Working Cash	1,678,135	-	-	-	1,678,135
Tort	72,133	-	-	-	72,133
Fire Prevention and Safety	2,274	-	-	-	2,274
Agency Funds	1,002	-	-	1,002	-
	<u>\$ 11,451,918</u>	<u>\$ 1,008,970</u>	<u>\$ 6,254,312</u>	<u>\$ 1,481,209</u>	<u>\$ 17,233,991</u>

H. Expenditures of Fund Balance

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

NOTE 6. RISK MANAGEMENT

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

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2024, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,950,056 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2024 and 2023 totaled \$2,234,007 and \$2,225,083, respectively. The unexpended balance of the account, totaling \$864,543, is included as part of other current assets in the Educational Fund at June 30, 2024. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2024, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2024 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2024.

NOTE 8. COMMITMENT

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

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2024 was \$241,509. Each retirement system is discussed below.

## Teachers' Retirement System

### Plan Description

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

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

### Benefits Provided

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

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

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

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

## Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$801,291 on behalf of employees during the year ended June 30, 2024.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,468,244 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*2.2 formula contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$57,332.

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

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$101,598 were paid from federal and special trust funds that required District contributions of \$10,769.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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

## **Illinois Municipal Retirement Fund**

### Plan Description

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

### Benefits Provided

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

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

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

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

#### Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (67); inactive plan members entitled to but not yet receiving benefits (41); active plan members (62); total members (170).

#### Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 was 7.51% and for calendar year 2024 it is 7.83%. For the fiscal year ended June 30, 2024, the District contributed \$173,408 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2024 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

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

For the year ended June 30, 2024, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,358,760) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*Employer contributions to the THIS Fund.* As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2024, the District paid \$66,229, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed \$11,650 on behalf of employees during the year ended June 30, 2024.

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

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

## Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 127 active employees participate in the District's health plan with 32 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

## Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2024 the premiums ranged from \$942 per month for individual coverage to \$2,077 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

## Contributions Made

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

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM  
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS  
 JUNE 30, 2024

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 1,002</u>	<u>\$ 1,002</u>
Total assets	<u><u>\$ 1,002</u></u>	<u><u>\$ 1,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>1,002</u>	<u>1,002</u>
Total liabilities and fund balances	<u><u>\$ 1,002</u></u>	<u><u>\$ 1,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
Activities General (Barth)	\$ -	\$ 5,907	\$ 2,458	\$ 3,449
Advocate for Awareness	382	961	777	566
After Prom	5,985	-	-	5,985
Art Club	2,426	2,111	2,275	2,262
Athletics General	17,377	44,908	53,074	9,211
Auto	242	166	167	241
Baseball Fund	16,792	21,065	34,152	3,705
Basketball - Boys	4,104	9,915	8,493	5,526
Bass Fishing	3,202	500	300	3,402
Bloom	4,411	2,219	1,510	5,120
Book Club	2,746	4,317	4,984	2,079
Boys Track	4,694	3,165	4,536	3,323
Broadway Musical	7,379	11,143	9,710	8,812
Business Club	-	1,569	-	1,569
Catering	235	115	74	276
Cheer - Basketball	-	3,815	3,815	-
Cheer - Competitive	3,000	24,019	27,056	(37)
Cheer - Football	-	6,218	3,295	2,923
Chess	788	4,169	1,513	3,444
Chorus	6,933	7,066	5,817	8,182
Counseling	1,467	-	171	1,296
CPR Health Fund	1,682	1,141	1,202	1,621
Crafty Fashions	198	1,000	-	1,198
Cricut Club	-	682	1,020	(338)
Cross Country	3,124	6,621	3,529	6,216
Donations	-	1,450	-	1,450
Drama	8,090	7,781	5,281	10,590
Driving Skills for Life	2,081	462	202	2,341
Engineering Technology	148	115	166	97
Fellowship of Christian Athletes	95	1,207	817	485
Fitness Club	8,358	8,238	7,586	9,010
Five Points Bleacher Donations	-	2,450	-	2,450
Football	2,835	3,735	5,140	1,430
Former Class Funds	6,665	8,635	1,000	14,300
French Club	1,692	-	292	1,400
Freshmen Class	1,980	2,413	3,894	499
Game Club	2,135	2,309	2,241	2,203
Gay Straight Alliance	121	-	47	74

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

(Continued)

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
General Account	\$ 260	\$ 10,341	\$ 9,514	\$ 1,087
Girl's Basketball	4,707	8,513	10,876	2,344
Global Affairs	267	-	-	267
Golf	12,307	7,727	13,943	6,091
Impact	5,180	1,000	1,725	4,455
Inter Rel Coop	4,003	-	941	3,062
Interest - ISDLAF	25,323	2,492	-	27,815
Interest - NOW Account	16,671	475	-	17,146
International Club	830	-	636	194
Intramural Account	1,693	2,380	1,873	2,200
JFL Football	4,783	-	4,783	-
Journalism	238	-	80	158
Junior Class	11,640	52,928	61,783	2,785
Lacrosse-Boys	9,130	21,620	17,708	13,042
Lacrosse-Girls	11,564	13,202	16,677	8,089
Leadership and Community	2,167	2,363	1,505	3,025
Leadership Challenge	218	-	218	-
Life Skills Class	94	-	94	-
Logan Smith Memorial	-	12,505	200	12,305
Mathletes	260	-	78	182
National Honor Society	7,991	3,957	5,247	6,701
Operation Snowball	2,534	2,320	3,543	1,311
Panther Perk	2,054	3,119	3,612	1,561
Pantherettes	7,522	40,001	38,138	9,385
Pep Club	1,530	1,914	2,046	1,398
Pepsi & 7Up Marketing	6,107	84,272	77,434	12,945
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,780	1,780	-
Preschool (FCS)	2,720	6,205	1,711	7,214
Raymond Torry Professional Dev	-	16,000	3,000	13,000
Readapalooza	148	671	818	1
Renaissance Fair	544	1,000	829	715
Robotics	11,453	31,420	26,730	16,143
Rotary Club Relief	829	-	829	-
Scholastic Bowl	730	200	-	930
Science Club	790	5,755	5,382	1,163
Senior Class	604	22,608	11,635	11,577

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

(Continued)

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
Soccer Boys	\$ 18,564	\$ 151,492	\$ 153,962	\$ 16,094
Soccer Girls	7,663	16,532	13,528	10,667
Softball Fund	6,903	20,018	18,553	8,368
Sophomores	1,867	4,026	4,852	1,041
Spanish Club	1,595	245	545	1,295
Special Ed Co-op	11,663	460	1,667	10,456
Special Events - Athletics	3,557	1,966	4,797	726
Speech	465	292	757	-
Student Council	10,695	7,102	9,210	8,587
Swim Team	106	650	495	261
Tennis - Boys	8,077	5,542	1,917	11,702
Tennis - Girls	12,778	4,015	1,202	15,591
Volleyball	(332)	29,776	20,786	8,658
Washington Twp Special Ed	55	-	55	-
WCHS Ag Club	348	-	127	221
WCHS Band	-	15,450	7,752	7,698
WCHS Hardship	10,115	6,099	5,162	11,052
Welding Club	4,726	1,713	5,678	761
Wrestling	3,211	12,476	14,379	1,308
Yearbook	20,361	30,891	46,272	4,980
Scholarships				
General	1,549	73,139	59,188	15,500
Cody Carlin Memorial	5,000	-	5,000	-
Dalfonso Family Scholarship	-	750	-	750
Erick Norlin Fund	4,000	-	4,000	-
Floyd O'Reed Memorial	2,000	-	2,000	-
Hunkler Stagen Scholarship	(3,000)	6,000	3,000	-
Impact Scholarship	1,000	-	1,000	-
James E Zilch Memorial	-	1,000	1,000	-
Key Club Fund	106	-	106	-
Mary Elizabeth Morrow Memorial	-	1,800	1,800	-
Mike Sluder Fund	143	-	143	-
Scott Wehnes Memorial	-	600	600	-
Senior Class Scholarship	-	600	600	-
Stephen F Mason Fund	350	500	850	-
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	-	3,000	-
	<u>\$ 415,823</u>	<u>\$ 951,989</u>	<u>\$ 916,445</u>	<u>\$ 451,367</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 28,945	\$ 28,945
586-18-0406	School Breakfast Program	-	28,522	28,522
586-18-0407	National School Lunch Program	-	204,475	204,475
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	47,175	47,175
586-43-2483	Federal Programs: Digital Equity Formula	-	132,285	132,285
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	2,035	2,035
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	87,465	87,465
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	29,109	29,109
586-62-1588	Title IVA Student Support and Academic Enrichment	-	14,294	14,294
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through All other federal expenditures	-	209,444	209,444
		-	-	-
	Totals	<u>\$ 42,463</u>	<u>\$ 783,749</u>	<u>\$ 826,212</u>

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

**BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**



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## INDEPENDENT AUDITOR'S REPORT

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

### **Opinions**

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions statement of position as of June 30, 2024, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances – all funds; statement of revenues received/revenues; and statement of expenditures disbursed/expenditures - budget to actual for the year then ended, and the related notes to the financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2024, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2024, or changes in net position, or cash flows thereof for the year then ended.

### **Basis for Opinions**

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

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

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

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

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

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

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

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

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

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

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

### **Other Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the District's internal control over financial reporting and compliance.



November 4, 2024

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		4,743,483	2,637,315	99,383	920,764	182,355		1,543,570	72,133	2,215
5	Investments	120	2,655,243	4,304,479	16,158	78,777	7,789		134,565		59
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	864,543								
13	<b>Total Current Assets</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	999,987	28,853							
39	Unreserved Fund Balance	730	7,263,282	6,912,941	115,541	999,541	190,144	1,678,135	72,133	2,274	
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	451,367								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		451,367								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	451,367								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		451,367								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		8,714,636	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	1,451,354	28,853	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	7,263,282	6,912,941	115,541	999,541	190,144	0	1,678,135	72,133	2,274
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		8,714,636	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274

**BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2024**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,002		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		1,002		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		18,913,300	
18	Site Improvements & Infrastructure	240		26,341,562	
19	Capitalized Equipment	250		2,998,126	
20	Construction in Progress	260		22,497	
21	Amount Available in Debt Service Funds	340			115,541
22	Amount to be Provided for Payment on Long-Term Debt	350			15,674,459
23	<b>Total Capital Assets</b>			48,710,069	15,790,000
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			15,790,000
37	<b>Total Long-Term Liabilities</b>				15,790,000
38	Reserved Fund Balance	714	1,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			48,710,069	
41	<b>Total Liabilities and Fund Balance</b>		1,002	48,710,069	15,790,000
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	Total Long-Term Liabilities District with Student Activity Funds				15,790,000
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		1,002		
54	<b>Total Capital Assets District with Student Activity Funds</b>			48,710,069	15,790,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				15,790,000
59	Reserved Fund Balance District with Student Activity Funds	714	1,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			48,710,069	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		1,002	48,710,069	15,790,000

**BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	12,886,558	2,674,801	1,602,043	1,862,922	499,138	150	326,885	89,068	26,126
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	58,230	0		0	0				
6	STATE SOURCES	3000	6,205,095	50,000	0	722,102	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,026,052	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		20,175,935	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,109,484								
10	<b>Total Receipts/Revenues</b>		24,285,419	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	12,273,640				227,687			0	
13	Support Services	2000	5,323,664	3,681,177		2,294,056	268,164	516,664		83,813	274,310
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	395,886	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,582,528	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		17,993,190	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,109,484	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		22,102,674	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,182,745	(956,376)	19,515	290,968	3,287	(516,514)	326,885	5,255	(248,184)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		12,322							
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990							10,713		
44	<b>Total Other Sources of Funds</b>		0	12,322	0	0	0	0	10,713	0	0

**BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	12,322	0	0	0	0	10,713	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,182,745	(944,054)	19,515	290,968	3,287	(516,514)	337,598	5,255	(248,184)
79	<b>Fund Balances without Student Activity Funds - July 1, 2023</b>		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(308,171)								
81	<b>Fund Balances without Student Activity Funds - June 30, 2024</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
84											
85	<b>Student Activity Fund Balance - July 1, 2023</b>		415,823								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	951,989								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	916,445								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		35,544								
91	<b>Student Activity Fund Balance - June 30, 2024</b>		451,367								

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	13,838,547	2,674,801	1,602,043	1,862,922	499,138	150	326,885	89,068	26,126
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	58,230	0	0	0	0				
96	STATE SOURCES	3000	6,205,095	50,000	0	722,102	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,026,052	0	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		21,127,924	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,109,484	0	0	0	0	0		0	0
100	<b>Total Receipts/Revenues</b>		25,237,408	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	13,190,085				227,687			0	
103	Support Services	2000	5,323,664	3,681,177		2,294,056	268,164	516,664		83,813	274,310
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	395,886	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,582,528	0	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		18,909,635	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,109,484	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		23,019,119	3,681,177	1,582,528	2,294,056	495,851	516,664		83,813	274,310
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,218,289	(956,376)	19,515	290,968	3,287	(516,514)	326,885	5,255	(248,184)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	<b>Total Other Sources of Funds</b>		0	12,322	0	0	0	0	10,713	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
116	<b>Total Other Sources/Uses of Funds</b>		0	12,322	0	0	0	0	10,713	0	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2024</b>		8,714,636	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		10,440,420	2,274,282	1,592,800	723,640	196,441		263,640	87,902	23,650
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	516,979								
8	FICA/Medicare Only Purposes Levies	1150					258,481				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>10,957,399</b>	<b>2,274,282</b>	<b>1,592,800</b>	<b>723,640</b>	<b>454,922</b>	<b>0</b>	<b>263,640</b>	<b>87,902</b>	<b>23,650</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	202,237	101,118			33,706				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>202,237</b>	<b>101,118</b>	<b>0</b>	<b>0</b>	<b>33,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	13,300								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>13,300</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				1,093,611					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					<b>1,093,611</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	321,921	297,723	9,243	31,429	10,510	150	63,245	1,166	2,476
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>321,921</b>	<b>297,723</b>	<b>9,243</b>	<b>31,429</b>	<b>10,510</b>	<b>150</b>	<b>63,245</b>	<b>1,166</b>	<b>2,476</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	117,497								
70	Sales to Pupils - Breakfast	1612	5,178								
71	Sales to Pupils - A la Carte	1613	474,576								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,678								
74	Other Food Service (Describe & Itemize)	1690	5,465								
75	<b>Total Food Service</b>		<b>610,394</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	55,949								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	89,481								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	19,740								
82	Student Activity Funds Revenues	1799	951,989								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>165,170</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>1,117,159</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	104,161								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	650								
95	<b>Total Textbook Income</b>		<b>104,811</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	200								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	348,946								
101	Refund of Prior Years' Expenditures	1950	40,629								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	14,030								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	89,791								
109	Other Local Revenues (Describe & Itemize)	1999	17,730	1,678		14,242					
110	<b>Total Other Revenue from Local Sources</b>		<b>511,326</b>	<b>1,678</b>	<b>0</b>	<b>14,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>12,886,558</b>	<b>2,674,801</b>	<b>1,602,043</b>	<b>1,862,922</b>	<b>499,138</b>	<b>150</b>	<b>326,885</b>	<b>89,068</b>	<b>26,126</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>13,838,547</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	58,230								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>58,230</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	5,617,823			293,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>5,617,823</b>	<b>0</b>	<b>0</b>	<b>293,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	314,662								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	139,441								
131	Special Education - Orphanage - Summer Individual	3130	24,599								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		478,702	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		42,463	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				
148	State Free Lunch & Breakfast	3360	2,484								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	62,340								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				66,990					
155	Transportation - Special Education	3510				362,112					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		429,102	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,283								
171	<b>Total Restricted Grants-In-Aid</b>		587,272	50,000	0	429,102	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>6,205,095</b>	<b>50,000</b>	<b>0</b>	<b>722,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
176											
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	204,475								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	28,522								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		232,997				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	82,856								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		82,856	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	13,000								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		13,000	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	206,250								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		206,250	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LILEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	34,508								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	27,814								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	43,432								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	385,195								
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,026,052	0	0	0	0	0		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,026,052	0	0	0	0	0	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		20,175,935	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		21,127,924	2,724,801	1,602,043	2,585,024	499,138	150	326,885	89,068	26,126

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	5,824,668	1,738,463	133,579	217,721	121,843				8,036,274	8,076,758
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,559,087	496,282	46,159	30,235	29,963	3,006			2,164,732	2,206,043
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	133,030	55,200							188,230	193,142
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			11,000						11,000	10,000
14	Interscholastic Programs	1500	562,799	64,211	98,161	76,772	42,830	43,613			888,386	965,580
15	Summer School Programs	1600	22,276	2,212							24,488	37,306
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	325,474	88,233	21,410	5,129					440,246	438,047
18	Bilingual Programs	1800			1,710						1,710	100
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						518,574			518,574	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						916,445			916,445	1,442,250
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>8,427,334</b>	<b>2,444,601</b>	<b>312,019</b>	<b>329,857</b>	<b>194,636</b>	<b>565,193</b>	<b>0</b>	<b>0</b>	<b>12,273,640</b>	<b>12,456,976</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>8,427,334</b>	<b>2,444,601</b>	<b>312,019</b>	<b>329,857</b>	<b>194,636</b>	<b>1,481,638</b>	<b>0</b>	<b>0</b>	<b>13,190,085</b>	<b>13,899,226</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	319,274	131,072	6,978	3,066		1,172			461,562	482,450
39	Guidance Services	2120	476,941	126,169	249	16,115		10			619,484	633,699
40	Health Services	2130	48,873	22,550	950	1,425	4,262				78,060	84,124
41	Psychological Services	2140	76,805	12,924							89,729	210,051
42	Speech Pathology & Audiology Services	2150	186,303	53,020		499					239,822	275,330
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,108,196</b>	<b>345,735</b>	<b>8,177</b>	<b>21,105</b>	<b>4,262</b>	<b>1,182</b>	<b>0</b>	<b>0</b>	<b>1,488,657</b>	<b>1,685,654</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	109,663	88,307	20,244	6,125		1,450			225,789	200,681
47	Educational Media Services	2220	115,260	31,193	25,553	9,921	11	576			182,514	187,928
48	Assessment & Testing	2230						94,300			94,300	70,000
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>224,923</b>	<b>119,500</b>	<b>45,797</b>	<b>16,046</b>	<b>11</b>	<b>96,326</b>	<b>0</b>	<b>0</b>	<b>502,603</b>	<b>458,609</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	5,472	9,107	129,219	8,899		25,798			178,495	191,596
52	Executive Administration Services	2320	273,974	75,020	5,133	4,561	7,928	4,138			370,754	367,993
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>279,446</b>	<b>84,127</b>	<b>134,352</b>	<b>13,460</b>	<b>7,928</b>	<b>29,936</b>	<b>0</b>	<b>0</b>	<b>549,249</b>	<b>559,589</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	262,678	73,069	209	4,781	848	1,689			343,274	357,307
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>262,678</b>	<b>73,069</b>	<b>209</b>	<b>4,781</b>	<b>848</b>	<b>1,689</b>	<b>0</b>	<b>0</b>	<b>343,274</b>	<b>357,307</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	83,003	24,018	3,157	676		2,449			113,303	110,830
62	Fiscal Services	2520	102,780	10,323	882	1,737		733			116,455	120,082
63	Operation & Maintenance of Plant Services	2540	414,377	132,619	38,842	7,402					593,240	632,205
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	245,917	40,713	5,274	452,777		598			745,279	853,563
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>846,077</b>	<b>207,673</b>	<b>48,155</b>	<b>462,592</b>	<b>0</b>	<b>3,780</b>	<b>0</b>	<b>0</b>	<b>1,568,277</b>	<b>1,716,680</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	269,463	61,681	287,861	121,231	103,128				843,364	1,131,998
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>269,463</b>	<b>61,681</b>	<b>287,861</b>	<b>121,231</b>	<b>103,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>843,364</b>	<b>1,131,998</b>
75	Other Support Services (Describe & Itemize)	2900			9,558	18,682					28,240	55,101
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,990,783</b>	<b>891,785</b>	<b>534,109</b>	<b>657,897</b>	<b>116,177</b>	<b>132,913</b>	<b>0</b>	<b>0</b>	<b>5,323,664</b>	<b>5,964,938</b>
77	<b>COMMUNITY SERVICES (ED)</b>											
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			82,000						82,000	88,253
81	Payments for Special Education Programs	4120			20,978			79,421			100,399	112,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>102,978</b>			<b>79,421</b>			<b>182,399</b>	<b>200,253</b>
87	Payments for Regular Programs - Tuition	4210						1,902			1,902	2,000
88	Payments for Special Education Programs - Tuition	4220						211,585			211,585	255,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>213,487</b>			<b>213,487</b>	<b>257,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>102,978</b>			<b>292,908</b>			<b>395,886</b>	<b>457,253</b>
105	<b>DEBT SERVICES (ED)</b>											
		<b>5000</b>										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										250,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		11,418,117	3,336,386	949,106	987,754	310,813	991,014	0	0	17,993,190	19,129,167
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		11,418,117	3,336,386	949,106	987,754	310,813	1,907,459	0	0	18,909,635	20,571,417
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										2,182,745	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,218,289	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			29,154		2,691,334				2,720,488	3,280,145
128	Operation & Maintenance of Plant Services	2540	27,253		630,740	302,671		25			960,689	1,222,696
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	4,502,841
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	4,502,841
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										567,000
155	<b>Total Direct Disbursements/Expenditures</b>		27,253	0	659,894	302,671	2,691,334	25	0	0	3,681,177	5,069,841
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(956,376)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						473,528			473,528	537,541
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,105,000			1,105,000	1,070,145
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,000			4,000	3,000
176	Total Debt Services	5000			0			1,582,528			1,582,528	1,610,686
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,582,528			1,582,528	1,610,686
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,515	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	271,206	9,951	1,522,774	107,573	382,500	52			2,294,056	3,409,905
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	271,206	9,951	1,522,774	107,573	382,500	52	0	0	2,294,056	3,409,905
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	<b>Total Disbursements/ Expenditures</b>		271,206	9,951	1,522,774	107,573	382,500	52	0	0	2,294,056	3,409,905
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										290,968	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		110,769							110,769	
220	Pre-K Programs	1125									0	113,653
221	Special Education Programs (Functions 1200-1220)	1200		78,647							78,647	93,898
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,878							1,878	2,075
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		31,412							31,412	31,826
228	Summer School Programs	1600		361							361	685
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,620							4,620	4,449
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		227,687							227,687	246,586
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		17,064							17,064	20,190
237	Guidance Services	2120		11,147							11,147	12,635
238	Health Services	2130		7,280							7,280	8,576
239	Psychological Services	2140		1,115							1,115	2,095
240	Speech Pathology & Audiology Services	2150		2,649							2,649	3,281
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		39,255							39,255	46,777
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		1,343							1,343	1,362
245	Educational Media Services	2220		5,662							5,662	6,338
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		7,005							7,005	7,700
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		1,325							1,325	1,342
250	Executive Administration Services	2320		17,332							17,332	17,709
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		18,657							18,657	19,051
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		8,508							8,508	8,952
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		8,508							8,508	8,952

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		1,183							1,183	1,254
261	Fiscal Services	2520		15,664							15,664	17,394
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		64,214							64,214	68,661
264	Pupil Transportation Services	2550		37,433							37,433	34,970
265	Food Services	2560		35,527							35,527	35,302
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>154,021</b>							<b>154,021</b>	<b>157,581</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		40,718							40,718	45,378
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>40,718</b>							<b>40,718</b>	<b>45,378</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>268,164</b>							<b>268,164</b>	<b>285,439</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										4,501
292	<b>Total Disbursements/Expenditures</b>			<b>495,851</b>				<b>0</b>			<b>495,851</b>	<b>536,526</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>3,287</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			56,253		460,411				516,664	517,014
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>56,253</b>	<b>0</b>	<b>460,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,664</b>	<b>517,014</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>56,253</b>	<b>0</b>	<b>460,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,664</b>	<b>517,014</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(516,514)</b>	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			2,000						2,000	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,589			1,589	2,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>1,589</b>	<b>0</b>	<b>0</b>	<b>3,589</b>	<b>7,000</b>
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						66,935			66,935	66,727
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,935</b>	<b>0</b>	<b>0</b>	<b>66,935</b>	<b>66,727</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630						13,289			13,289	14,593
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,289</b>	<b>0</b>	<b>0</b>	<b>13,289</b>	<b>14,593</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>81,813</b>	<b>0</b>	<b>0</b>	<b>83,813</b>	<b>88,320</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
425	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		0	0	2,000	0	0	81,813	0	0	83,813	88,320
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,255	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530					274,310				274,310	275,600
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	274,310	0	0	0	274,310	275,600
438	Other Support Services (Describe & Itemize)	2900									0	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	274,310	0	0	0	274,310	275,600
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
451	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	274,310	0	0	0	274,310	275,600
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(248,184)	

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

1. Governmental Funds

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

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

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

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

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

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

## 2. Fiduciary Funds

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

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

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

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

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

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

D. Use of Estimates

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

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 11, 2023 and was not amended.

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

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

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

G. Cash and Cash Equivalents

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

H. Investments

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

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

I. Interfund Receivables and Payables

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

J. General Fixed (Capital) Assets

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

K. Unpaid Compensated Absences

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

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,877,123 for the year ended June 30, 2024. The straight-line depreciation method is used over the following estimated useful lives:

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

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2022 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2024 was passed December 12, 2022. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

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

	2022	2023
Assessed Valuation	<u>\$ 538,345,294</u>	<u>\$ 585,536,576</u>
Education	1.94198	1.90561
Operations and Maintenance	0.42303	0.41270
Bond and Interest	0.29627	0.27857
Transportation	0.13460	0.13076
Municipal Retirement	0.03654	0.03498
Social Security	0.04808	0.04602
Working Cash	0.04904	0.04741
Tort Immunity	0.01635	0.01598
Fire Prevention and Safety	0.00440	0.00001
Special Education	<u>0.09616</u>	<u>0.09296</u>
	<u>3.04645</u>	<u>2.96500</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2024 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

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

Cash	\$ 10,202,220
Investments	7,197,070
Other current assets	864,543
Student Activity Fund cash and investments	<u>451,367</u>
	<u>\$ 18,715,200</u>

Cash and investments at June 30, 2024, are comprised of the following:

Deposits held at local financial institutions	\$ 15,014,834
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,927,592
The Illinois School District Liquid Asset Fund Plus	<u>1,772,774</u>
	<u>\$ 18,715,200</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2024, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,772,774</u>	<u>\$ 1,772,774</u>

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

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

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Construction in progress	1,696,143	22,497	1,696,143	22,497
Total capital assets not being depreciated	<u>2,130,727</u>	<u>22,497</u>	<u>1,696,143</u>	<u>457,081</u>
Capital assets being depreciated				
Buildings - permanent	14,049,091	4,864,209	-	18,913,300
Improvements other than buildings	26,122,813	218,749	-	26,341,562
Capitalized equipment - 10 years	2,258,584	327,556	149,619	2,436,521
Capitalized equipment - 5 years	179,105	382,500	-	561,605
Total capital assets being depreciated	<u>42,609,593</u>	<u>5,793,014</u>	<u>149,619</u>	<u>48,252,988</u>
Total capital assets	<u>44,740,320</u>	<u>5,815,511</u>	<u>1,845,762</u>	<u>48,710,069</u>
Accumulated depreciation	<u>21,556,623</u>	<u>1,877,123</u>	<u>149,619</u>	<u>23,284,127</u>
Capital assets (net of accumulated depreciation)	<u>\$ 23,183,697</u>	<u>\$ 3,938,388</u>	<u>\$ 1,696,143</u>	<u>\$ 25,425,942</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,560,000 as of June 30, 2024.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of \$775,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$6,390,000 as of June 30, 2024.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. During the year ended June 30, 2024, the remaining 2013 bonds considered defeased were paid and as of June 30, 2024 \$0 of the 2013 bonds considered defeased were still outstanding.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,640,000 as of June 30, 2024. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2024, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2024. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2024, \$335,000 of the 2021 bonds considered defeased are still outstanding. The escrow account balance is \$323,416 as of June 30, 2024.

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

	Balance July 1, 2023	Issuances	Payments	Balance June 30, 2024
General Obligation Bonds -				
2013 Working Cash and				
Refunding Bonds	\$ 2,885,000	\$ -	\$ 325,000	\$ 2,560,000
2016 Refunding Bonds	7,115,000	-	725,000	6,390,000
2021 Refunding Bonds	3,695,000	-	55,000	3,640,000
2022 Working Cash and				
Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 16,895,000</u>	<u>\$ -</u>	<u>\$ 1,105,000</u>	<u>\$ 15,790,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		
	Principal	Interest	Total
2025	\$ 1,170,000	\$ 444,946	\$ 1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 15,790,000</u>	<u>\$ 4,005,108</u>	<u>\$ 19,795,108</u>

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

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2024, the statutory limit for the District provided a legal debt margin as follows:

2023 assessed valuation	<u>\$ 585,536,576</u>
Legal debt margin (6.9% of assessed valuation)	\$ 40,402,024
Less current outstanding debt	<u>(15,790,000)</u>
Legal debt margin remaining	<u>\$ 24,612,024</u>

NOTE 5. FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2024. Therefore, \$28,853 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$135,444 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

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

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$864,543, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$1,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

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

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

The District has committed \$293,379 contractually for HVAC projects as of June 30, 2024. Furthermore, by action of the Board of Education, the District has committed an additional \$3,520,725 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2024, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 amounted to \$934,173. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2024, \$74,797 of this incentive was due to teachers who declared for retirement prior to June 30, 2024. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2024.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,451,354	\$ 1,008,970	\$ 6,254,312	\$ 1,451,354	\$ 7,263,282
Operations and Maintenance	6,941,794	-	-	28,853	6,912,941
Debt Service	115,541	-	-	-	115,541
Transportation	999,541	-	-	-	999,541
Municipal Retirement	190,144	-	-	-	190,144
Capital Projects	-	-	-	-	-
Working Cash	1,678,135	-	-	-	1,678,135
Tort	72,133	-	-	-	72,133
Fire Prevention and Safety	2,274	-	-	-	2,274
Agency Funds	1,002	-	-	1,002	-
	<u>\$ 11,451,918</u>	<u>\$ 1,008,970</u>	<u>\$ 6,254,312</u>	<u>\$ 1,481,209</u>	<u>\$ 17,233,991</u>

H. Expenditures of Fund Balance

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

NOTE 6. RISK MANAGEMENT

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

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2024, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,950,056 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2024 and 2023 totaled \$2,234,007 and \$2,225,083, respectively. The unexpended balance of the account, totaling \$864,543, is included as part of other current assets in the Educational Fund at June 30, 2024. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2024, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2024 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2024.

NOTE 8. COMMITMENT

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

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2024 was \$241,509. Each retirement system is discussed below.

## Teachers' Retirement System

### Plan Description

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

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

### Benefits Provided

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

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

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

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

## Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$801,291 on behalf of employees during the year ended June 30, 2024.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,468,244 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*2.2 formula contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$57,332.

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

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$101,598 were paid from federal and special trust funds that required District contributions of \$10,769.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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

## **Illinois Municipal Retirement Fund**

### Plan Description

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

### Benefits Provided

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

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

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

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

#### Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (67); inactive plan members entitled to but not yet receiving benefits (41); active plan members (62); total members (170).

#### Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 was 7.51% and for calendar year 2024 it is 7.83%. For the fiscal year ended June 30, 2024, the District contributed \$173,408 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2024 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

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

For the year ended June 30, 2024, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,358,760) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*Employer contributions to the THIS Fund.* As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2024, the District paid \$66,229, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed \$11,650 on behalf of employees during the year ended June 30, 2024.

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

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

## Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 127 active employees participate in the District's health plan with 32 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

## Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2024 the premiums ranged from \$942 per month for individual coverage to \$2,077 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

## Contributions Made

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

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM  
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS  
 JUNE 30, 2024

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 1,002</u>	<u>\$ 1,002</u>
Total assets	<u><u>\$ 1,002</u></u>	<u><u>\$ 1,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>1,002</u>	<u>1,002</u>
Total liabilities and fund balances	<u><u>\$ 1,002</u></u>	<u><u>\$ 1,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
Activities General (Barth)	\$ -	\$ 5,907	\$ 2,458	\$ 3,449
Advocate for Awareness	382	961	777	566
After Prom	5,985	-	-	5,985
Art Club	2,426	2,111	2,275	2,262
Athletics General	17,377	44,908	53,074	9,211
Auto	242	166	167	241
Baseball Fund	16,792	21,065	34,152	3,705
Basketball - Boys	4,104	9,915	8,493	5,526
Bass Fishing	3,202	500	300	3,402
Bloom	4,411	2,219	1,510	5,120
Book Club	2,746	4,317	4,984	2,079
Boys Track	4,694	3,165	4,536	3,323
Broadway Musical	7,379	11,143	9,710	8,812
Business Club	-	1,569	-	1,569
Catering	235	115	74	276
Cheer - Basketball	-	3,815	3,815	-
Cheer - Competitive	3,000	24,019	27,056	(37)
Cheer - Football	-	6,218	3,295	2,923
Chess	788	4,169	1,513	3,444
Chorus	6,933	7,066	5,817	8,182
Counseling	1,467	-	171	1,296
CPR Health Fund	1,682	1,141	1,202	1,621
Crafty Fashions	198	1,000	-	1,198
Cricut Club	-	682	1,020	(338)
Cross Country	3,124	6,621	3,529	6,216
Donations	-	1,450	-	1,450
Drama	8,090	7,781	5,281	10,590
Driving Skills for Life	2,081	462	202	2,341
Engineering Technology	148	115	166	97
Fellowship of Christian Athletes	95	1,207	817	485
Fitness Club	8,358	8,238	7,586	9,010
Five Points Bleacher Donations	-	2,450	-	2,450
Football	2,835	3,735	5,140	1,430
Former Class Funds	6,665	8,635	1,000	14,300
French Club	1,692	-	292	1,400
Freshmen Class	1,980	2,413	3,894	499
Game Club	2,135	2,309	2,241	2,203
Gay Straight Alliance	121	-	47	74

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

(Continued)

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
General Account	\$ 260	\$ 10,341	\$ 9,514	\$ 1,087
Girl's Basketball	4,707	8,513	10,876	2,344
Global Affairs	267	-	-	267
Golf	12,307	7,727	13,943	6,091
Impact	5,180	1,000	1,725	4,455
Inter Rel Coop	4,003	-	941	3,062
Interest - ISDLAF	25,323	2,492	-	27,815
Interest - NOW Account	16,671	475	-	17,146
International Club	830	-	636	194
Intramural Account	1,693	2,380	1,873	2,200
JFL Football	4,783	-	4,783	-
Journalism	238	-	80	158
Junior Class	11,640	52,928	61,783	2,785
Lacrosse-Boys	9,130	21,620	17,708	13,042
Lacrosse-Girls	11,564	13,202	16,677	8,089
Leadership and Community	2,167	2,363	1,505	3,025
Leadership Challenge	218	-	218	-
Life Skills Class	94	-	94	-
Logan Smith Memorial	-	12,505	200	12,305
Mathletes	260	-	78	182
National Honor Society	7,991	3,957	5,247	6,701
Operation Snowball	2,534	2,320	3,543	1,311
Panther Perk	2,054	3,119	3,612	1,561
Pantherettes	7,522	40,001	38,138	9,385
Pep Club	1,530	1,914	2,046	1,398
Pepsi & 7Up Marketing	6,107	84,272	77,434	12,945
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,780	1,780	-
Preschool (FCS)	2,720	6,205	1,711	7,214
Raymond Torry Professional Dev	-	16,000	3,000	13,000
Readapalooza	148	671	818	1
Renaissance Fair	544	1,000	829	715
Robotics	11,453	31,420	26,730	16,143
Rotary Club Relief	829	-	829	-
Scholastic Bowl	730	200	-	930
Science Club	790	5,755	5,382	1,163
Senior Class	604	22,608	11,635	11,577

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

(Continued)

	Balance at July 1, 2023	Receipts	Disbursements	Balance at June 30, 2024
Soccer Boys	\$ 18,564	\$ 151,492	\$ 153,962	\$ 16,094
Soccer Girls	7,663	16,532	13,528	10,667
Softball Fund	6,903	20,018	18,553	8,368
Sophomores	1,867	4,026	4,852	1,041
Spanish Club	1,595	245	545	1,295
Special Ed Co-op	11,663	460	1,667	10,456
Special Events - Athletics	3,557	1,966	4,797	726
Speech	465	292	757	-
Student Council	10,695	7,102	9,210	8,587
Swim Team	106	650	495	261
Tennis - Boys	8,077	5,542	1,917	11,702
Tennis - Girls	12,778	4,015	1,202	15,591
Volleyball	(332)	29,776	20,786	8,658
Washington Twp Special Ed	55	-	55	-
WCHS Ag Club	348	-	127	221
WCHS Band	-	15,450	7,752	7,698
WCHS Hardship	10,115	6,099	5,162	11,052
Welding Club	4,726	1,713	5,678	761
Wrestling	3,211	12,476	14,379	1,308
Yearbook	20,361	30,891	46,272	4,980
Scholarships				
General	1,549	73,139	59,188	15,500
Cody Carlin Memorial	5,000	-	5,000	-
Dalfonso Family Scholarship	-	750	-	750
Erick Norlin Fund	4,000	-	4,000	-
Floyd O'Reed Memorial	2,000	-	2,000	-
Hunkler Stagen Scholarship	(3,000)	6,000	3,000	-
Impact Scholarship	1,000	-	1,000	-
James E Zilch Memorial	-	1,000	1,000	-
Key Club Fund	106	-	106	-
Mary Elizabeth Morrow Memorial	-	1,800	1,800	-
Mike Sluder Fund	143	-	143	-
Scott Wehnes Memorial	-	600	600	-
Senior Class Scholarship	-	600	600	-
Stephen F Mason Fund	350	500	850	-
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	-	3,000	-
	<u>\$ 415,823</u>	<u>\$ 951,989</u>	<u>\$ 916,445</u>	<u>\$ 451,367</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 28,945	\$ 28,945
586-18-0406	School Breakfast Program	-	28,522	28,522
586-18-0407	National School Lunch Program	-	204,475	204,475
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	47,175	47,175
586-43-2483	Federal Programs: Digital Equity Formula	-	132,285	132,285
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	2,035	2,035
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	87,465	87,465
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	29,109	29,109
586-62-1588	Title IVA Student Support and Academic Enrichment	-	14,294	14,294
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through All other federal expenditures	-	209,444	209,444
		-	-	-
	Totals	<u>\$ 42,463</u>	<u>\$ 783,749</u>	<u>\$ 826,212</u>

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

We have audited the financial statements of Washington Community High School District No. 308 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2024 and our revised letter to you dated July 17, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington Community High School District No. 308 are described in Note 1 to the financial statements. During the year ended June 30, 2024, no significant new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington Community High School District No. 308 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

### *Disagreements with Management*

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

### *Corrected and Uncorrected Misstatements*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2024.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

Included with the regulatory financial statements audited by us is various supplemental and other information some of which is required to be included and some of which was provided for informational purposes only. As described further in our opinion to the financial statements – with the exception of the average daily attendance figure included in the computation of operating expense per pupil, the per capita tuition charges per pupil, information that is propagated by calculations in the prescribed form, current year payment on contracts for indirect cost rate computation, estimated indirect cost rate date, report on shared services or outsourcing, current year budget information in the administrative cost worksheet, and the deficit reduction calculation – we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please see our audit opinion for additional information.

### Restriction on Use

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

*Koch Consultants, Ltd.*

November 4, 2024

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

**SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2024**



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2024-001).

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

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

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

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

### **Purpose of this Report**

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



November 4, 2024

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

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

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

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

We have audited Washington Community High School District No. 308's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

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

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

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

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

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

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

We have audited the basic financial statements of the District, as of and for the year ended June 30, 2024, and the related notes to the financial statements. The basic financial statements referenced above were prepared on a regulatory basis of accounting as prescribed by the Illinois State Board of Education; therefore, they were not presented in accordance with accounting principles generally accepted in the United States of America. We issued our report thereon dated November 4, 2024, which contained an unmodified opinion on the regulatory basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The 2023 comparative information shown in the schedule of expenditures of federal awards was subjected to auditing procedures by us and our report dated October 18, 2023 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2023 financial statements as a whole.

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



November 4, 2024

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)  
DISTRICT/JOINT AGREEMENT  
Year Ending June 30, 2024**

DISTRICT/JOINT AGREEMENT NAME <b>Washington CHSD 308</b>	RCDT NUMBER <b>53-090-3080-16</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>65.027018</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Koch Consultants, Ltd. PO Box 1400 Tremont, IL 61568</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>115 Bondurant St Washington, IL 61571</b>		E-MAIL ADDRESS: <a href="mailto:nate@kochconsultants.com">nate@kochconsultants.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Nathan D. Koch</b>	
		CPA FIRM TELEPHONE NUMBER <b>(309) 267-3796</b>	FAX NUMBER <b>(309) 216-3796</b>

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

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

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

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

### SINGLE AUDIT INFORMATION CHECKLIST

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

#### GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,  
- discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal years;  
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line:**
  - \* **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
  - \* **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:
- 24. Basis of Accounting
- 25. Name of Entity
- 26. Type of Financial Statements
- 27. Subrecipient information (**Mark "N/A" if not applicable**)

**SINGLE AUDIT INFORMATION CHECKLIST**

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

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

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

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

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

Washington CHSD 308  
53-090-3080-16

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2024

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 1,026,052
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		47,175
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(43,432)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,029,795</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 1,029,795

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 1,029,795

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 1,029,795

DIFFERENCE: \$ -

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Year 7/1/22-6/30/23 (E)	Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)		Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE										-	
PASSED THROUGH IL STATE BOARD OF EDUCATION										-	
COVID - 19 - Child Nutrition Cluster - School Breakfast Program	10.553	2022-4220	\$ 3,772	\$ -	\$ 3,772	\$ -	\$ -	\$ -	\$ -	\$ 3,772	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2023-4220	22,168	4,458	22,168	-	4,458	-	-	26,626	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2024-4220	-	24,064	-	-	24,064	-	-	24,064	N/A
Total Child Nutrition Cluster - School Breakfast Program			25,940	28,522	25,940	-	28,522	-	-		
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2022-4210	39,843	-	39,843	-	-	-	-	39,843	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210	141,270	30,685	141,270	-	30,685	-	-	171,955	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2024-4210	-	124,046	-	-	124,046	-	-	124,046	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210-SC	25,754	25,754	25,754	-	25,754	-	-	51,508	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2024-4210-SC	-	20,734	-	-	20,734	-	-	20,734	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2023	21,105	-	21,105	-	-	-	-	21,105	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2024	-	31,426	-	-	31,426	-	-	31,426	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2023	26,963	-	26,963	-	-	-	-	26,963	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2024	-	15,749	-	-	15,749	-	-	15,749	N/A
Total Child Nutrition Cluster - National School Lunch Program			254,935	248,394	254,935	-	248,394	-	-		
Total Child Nutrition Cluster			280,875	276,916	280,875	-	276,916	-	-	557,791	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients			
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2022-4210-BT	628	-	628	-	-	-	-	628	N/A
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2023-4210-BT	-	3,256	-	-	3,256	-	-	3,256	N/A
Total Pandemic EBT Administrative Costs			628	3,256	628	-	3,256	-	-		
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			281,503	280,172	281,503	-	280,172	-	-		
<b>US DEPARTMENT OF EDUCATION</b>											
PASSED THROUGH IL STATE BOARD OF EDUCATION											
Title I Grants to Local Educational Agencies	84.010A	2022-4300	42,623	-	-	-	-	-	-	-	75,638
Title I Grants to Local Educational Agencies	84.010A	2023-4300	47,885	20,381	68,266	-	-	-	-	68,266	68,487
Title I Grants to Local Educational Agencies	84.010A	2024-4300	-	62,475	-	-	87,465	-	-	87,465	112,679
Total Title I Grants to Local Educational Agencies			90,508	82,856	68,266	-	87,465	-	-		
Special Education Cluster - Special Education Grants to States	84.027A	2022-4620	59,438	-	-	-	-	-	-	-	229,758
Special Education Cluster - Special Education Grants to States	84.027A	2023-4620	141,533	60,673	202,206	-	-	-	-	202,206	361,218
Special Education Cluster - Special Education Grants to States (M)	84.027A	2024-4620	-	145,577	-	-	209,444	-	-	209,444	420,522
COVID - 19 - Special Education Cluster - Special Education Grants to States	84.027X	2022-4998-ID	63,958	-	63,958	-	-	-	-	63,958	65,993
COVID - 19 - Special Education Cluster - Special Education Grants to States (M)	84.027X	2024-4998-ID	-	2,035	-	-	2,035	-	-	2,035	2,035
Total Special Education Cluster - Special Education Grants to States (M)			264,929	208,285	266,164	-	211,479	-	-		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients				
Supporting Effective Instruction State Grants	84.367A	2022-4932	15,561	-	-	-	-	-	-	-	30,539
Supporting Effective Instruction State Grants	84.367A	2023-4932	11,891	10,370	22,261	-	-	-	-	22,261	27,551
Supporting Effective Instruction State Grants	84.367A	2024-4932	-	24,138	-	-	29,109	-	-	29,109	30,605
Total Supporting Effective Instruction State Grants			27,452	34,508	22,261	-	29,109	-	-		
Student Support and Academic Enrichment Program	84.424A	2023-4400	9,968	-	9,968	-	-	-	-	9,968	13,019
Student Support and Academic Enrichment Program	84.424A	2024-4400	-	13,000	-	-	14,294	-	-	14,294	14,294
Total Student Support and Academic Enrichment Program			9,968	13,000	9,968	-	14,294	-	-		
COVID-19 - Education Stabilization Fund (M)	84.425D	2023-4998-D4	-	362,674	230,389	-	132,285	-	-	362,674	362,674
COVID-19 - Education Stabilization Fund (M)	84.425U	2022-4998-E3	56,040	20,486	68,524	-	-	-	-	68,524	942,683
TOTAL COVID-19 - Education Stabilization Fund (M)			56,040	383,160	298,913	-	132,285	-	-		
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			448,897	721,809	665,572	-	474,632	-	-		
										-	
										-	
										-	
										-	
										-	

- (M) Program was audited as a major program as defined by §200.518.
- \*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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





**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027A, 84.027X	Special Education Cluster	211,479
84.425D	COVID-19 - Education Stabilization Fund	132,285
<b>Total Amount Tested as Major</b>		<b>\$343,764</b>

**Total Federal Expenditures for 7/1/2023 - 6/30/2024** \$783,749

% tested as Major 43.86%

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

Auditee qualified as low-risk auditee?        YES   X   NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.  
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2024 - 001      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported?      2016

**3. Criteria or specific requirement**

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

**4. Condition**

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

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

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

**6. Effect**

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

**7. Cause**

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

**8. Recommendation**

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

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

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

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

WASHINGTON CHSD 308  
53-090-3080-16  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                    2024 - \_\_\_\_\_ 2. THIS FINDING IS:                     New                     Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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

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

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

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

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2024**

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2023-001	In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.	Repeated as finding 2024-001

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

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

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024

**Lack of Ideal Segregation of Duties (Finding No. 2024-001)**

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

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

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

## **ACTION ITEMS**

### **Approve the FY 25 School Maintenance Project Grant**

#### **Recommendation:**

That the Board of Education approve the FY 25 School Maintenance Project Grant as presented.

#### **Suggested Motion:**

Motion to approve FY 25 School Maintenance Project Grant as recommended.

Add Item to Schedule

1. COUNTY CODE 090, Tazewell						2. DISTRICT CODE/NAME 53090308016, Washington CHSD 308			3. APPLICATION YEAR/ROUND 2025, 1		
Item I.D.	Facility Name	Facility Address	Facility Description	Project Description	Project Location	Priority Code	Category Code	Est. cost	Est. Start Date	Est. Completion Date	
<u>Open</u> 1	WASHINGTON COMM HIGH SCHOOL	115 Bondurant St, Washington	Washington Community High School. The original high school building was built in 1942 with additions being added in 1956, 1961, 1963, 1974, 1975, 2012 and 2019. The replacement value of the buildings and contest area is \$74,500,000. The present school site is approximately 42.1 acres in size	The district will be doing some health life safety work in our Torry Gym that was built in 1963. Many of the projects associated with this project will be health life safety projects. As part of this project we would like to also paint the interior of the Torry Gym, but this painting project will not be covered under health life safety. The project will consist of painting the interior of our Torry Gym and its entrance areas. This is approximately 35,400 square feet of walls and doors that will be painted.	Torry Gym	D	RMDL	\$98,000.00	05/15/2025	06/15/2025	
<u>Open</u> 2	WASHINGTON COMM HIGH SCHOOL	115 Bondurant St, Washington	Washington Community High School. The original high school building was built in 1942 with additions being added in 1956, 1961, 1963, 1974, 1975, 2012 and 2019. The replacement value of the buildings and contest area is \$74,500,000. The present school site is approximately 42.1 acres in size	Torry Gym Lighting will be replaced with LED lighting. This project will be done to increase efficiency as well as provide better lighting in the space for PE classes and extra-curricular activities	Torry Gym	D	ELEC	\$25,000.00	05/15/2025	06/15/2025	
<u>Open</u> 3	WASHINGTON COMM HIGH SCHOOL	115 Bondurant St, Washington	Washington Community High School. The original high school building was built in 1942 with additions being added in 1956, 1961, 1963, 1974, 1975, 2012 and 2019. The replacement value of the buildings and contest area is \$74,500,000. The present school site is approximately 42.1 acres in size	Sealing and restriping of two parking lots on campus to increase the life of the asphalt parking lots. The restriping will make parking in and navigation through the parking lots safer for our students, staff, and community.	Wilmor student parking lot and Jefferson parking lot.	D	PAVE	\$40,000.00	06/01/2025	07/15/2025	

Total Estimated Project Cost	\$163,000.00
Total Requested Grant Amount	\$50,000.00
Total Reserved Local Funds(District Responsibility):	\$50,000.00
Total Reserved Remaining Funds (District Responsibility):	\$63,000.00

Original: 
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

Table with 3 columns: District Name (Washington Community High School), District Number (308), County (Tazewell)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$11,690,972), Operations & Maintenance (\$2,531,927), Transportation (\$802,217), Working Cash (\$290,862), Municipal Retirement (\$214,603), Social Security (\$282,334), Fire Prevention & Safety (\$62), Tort Immunity (\$98,038), Special Education (\$570,313), Leasing (\$0), Other (\$0), Total Levy (\$16,481,328)

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 11,690,972 dollars to be levied as a special tax for educational purposes; and
the sum of 2,531,927 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 802,217 dollars to be levied as a special tax for transportation purposes; and
the sum of 290,862 dollars to be levied as a special tax for a working cash fund; and
the sum of 214,603 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 282,334 dollars to be levied as a special tax for social security purposes; and
the sum of 62 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 98,038 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 570,313 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 0 dollars to be levied as a special tax for
on the taxable property of our school district for the year 2024

Signed this [Day] day of [Month] 2024 (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them.

Number of bond issues of said school district that have not been paid in full 5

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 308, Tazewell County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024 was filed in the office of the County Clerk of this County on 2024.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2024, is \$

(Signature of County Clerk)

(Date)

(County)



**Washington Community High School  
2024 Tax levy - Proposed  
November 11, 2024**

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# Definitions



- Tax Levy
  - A request for dollars by a taxing body for tax revenue.
- Tax Levy Extension
  - The total dollars due to the district as calculated by the county clerk and billed to property tax payers.
- EAV
  - Equalized Assessed Valuation (EAV) is the basis for property tax values and is one-third of the Fair Market Value (FMV) established by the county assessor.
    - Ex: \$300,000 FMV = \$100,000 EAV

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# Definitions



- **Tax Rate**
  - The percentage per \$100 of EAV that yields the taxes.
- **Truth in Taxation**
  - Legislation approved and effective July 1981 provides procedures for Public Notice and Public Hearings on Levy Requests that exceed the previous year's extension by more than 5%.
- **PTELL or "Tax Cap"**
  - Law limiting the extension taxing bodies can receive to 5% or the CPI, whichever is less. PTELL does not cap individual tax bills, but limits the aggregate amount a taxing body can receive.
- **CPI**
  - Consumer Price Index. The measure of inflation set by the US Bureau of Labor Statistics.

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# Year-Over-Year Equalized Assessed Value Increases



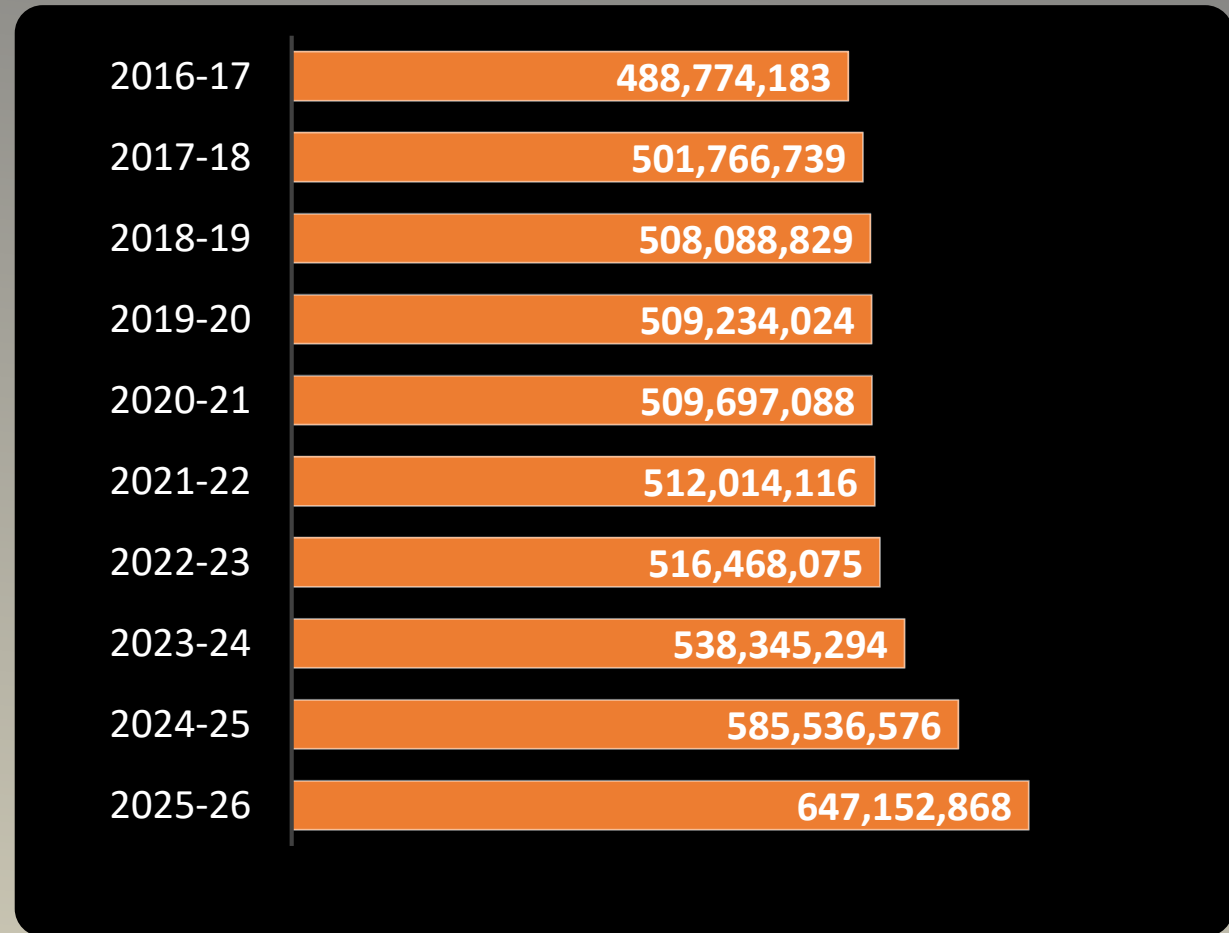
## 2024 Levy

EAV Increase Existing Property = 9.07%

EAV Increase with New Property = 10.52%

**Max Rate Increase existing property = 3.40%**

Rate Setting EAV	\$638,652,868
New Construction	+ \$ 6,854,090
Ent Zone Recovery	+ \$ 1,645,910
TIF Recovery	+ <u>0</u>
<b>Total EAV</b>	<b>\$647,152,868</b>



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# Impact of TIF & Enterprise Zone on EAV



- **TIF Property EAV = \$1,839,088**
  - Lost 2024 Tax Revenue = \$51,474.23
  - Expires in 2033
  - Currently on 2<sup>nd</sup> 12-year extension
- **Enterprise Zone EAV = \$5,353,860**
  - Lost 2024 Tax Revenue = \$149,849.19
  - Expires in 2030
  - Each property owner gets 5-Year Tax Break
    - \$1,645,910 of Enterprise Zone Property is expiring for the 2024 levy
      - Recaptured Tax Revenue = \$46,067.37



# 2024 Levy Request

EAV Change = 10.52%

CPI = 3.4%

Max New Tax Capped Dollars on Existing Property = 3.4%

2023 Tax Rate	2024 Tax Rate
2.9645	2.7989

Decrease in Tax Rate of .1656

## September 1 EAV Estimates

Rate Setting EAV	\$638,652,868
New Construction	+ \$ 6,854,090
Ent Zone Recovery	+ \$ 1,645,910
TIF Recovery	+ <u>0</u>
<b>Total EAV</b>	<b>\$647,152,868</b>

Fund	Estimated Tax Extension	Estimated Tax Rate
Operating Extension	\$16,481,324.47	2.5467
Bond & Interest Extension	\$1,632,224.00	.2522
<b>Total Extension</b>	<b>\$17,481,609</b>	<b>2.7989</b>

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# 2024 Tax Levy Request



- **Total Levy Increase = 4.43%**
- **Max New Tax Capped Money on Existing Property = 3.4%**
- **Decrease in Tax Rate = .1656**
- **Expected Tax Rate = 2.7989**

Fund	2024 Levy Request	Estimated Tax Rate	Estimated New Revenue
Education (10)	\$11,690,972	1.8065	\$532,926
Building (O&M) (20)	\$2,531,927	0.3912	\$115,417
Transportation (40)	\$802,217	0.1240	\$36,569
Working Cash (70)	\$290,862	0.0449	\$12,259
IMRF/FICA (50)	\$214,603	0.0332	\$9,782
Social Security (50)	\$282,334	0.0436	\$12,870
Health Life Safety (90)	\$62	0.0000	\$3
Tort Immunity (80)	\$98,038	0.0151	\$4,469
Special Education (10)	\$570,313	0.0881	\$25,998
Bond & Interest Levy (30)	\$1,632,224	0.2522	\$17,278
<b>Total Levy</b>	<b>\$16,481,328</b>	<b>2.7989</b>	<b>\$767,572</b>

# Projected Fund Balances



	Education Fund (10)	O&M Fund (20)	Bonds and Interest Fund (30)	Transport Fund (40)	IMRF/SS Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)	Health Life Safety Fund (90)
FY 26 Beginning Fund Balance	7,493,343	6,037,873	94,318	775,754	245,955	900,000	1,936,944	73,002	62
Revenues	21,096,433	3,162,597	1,659,267	1,583,931	585,192	-	331,907	98,186	63
Expenses	20,767,703	3,140,085	1,635,314	1,499,387	584,266	-	-	90,109	-
FY 26 Ending Fund Balance	<b>7,822,072</b>	<b>6,060,386</b>	<b>118,271</b>	<b>860,298</b>	<b>246,881</b>	<b>900,000</b>	<b>2,268,851</b>	<b>81,079</b>	<b>126</b>
Months in Reserves	<b>4.52</b>	<b>23.16</b>	<b>0.87</b>	<b>6.89</b>	<b>5.07</b>	<b>0.00</b>	<b>1.40</b>	<b>10.80</b>	<b>0.00</b>

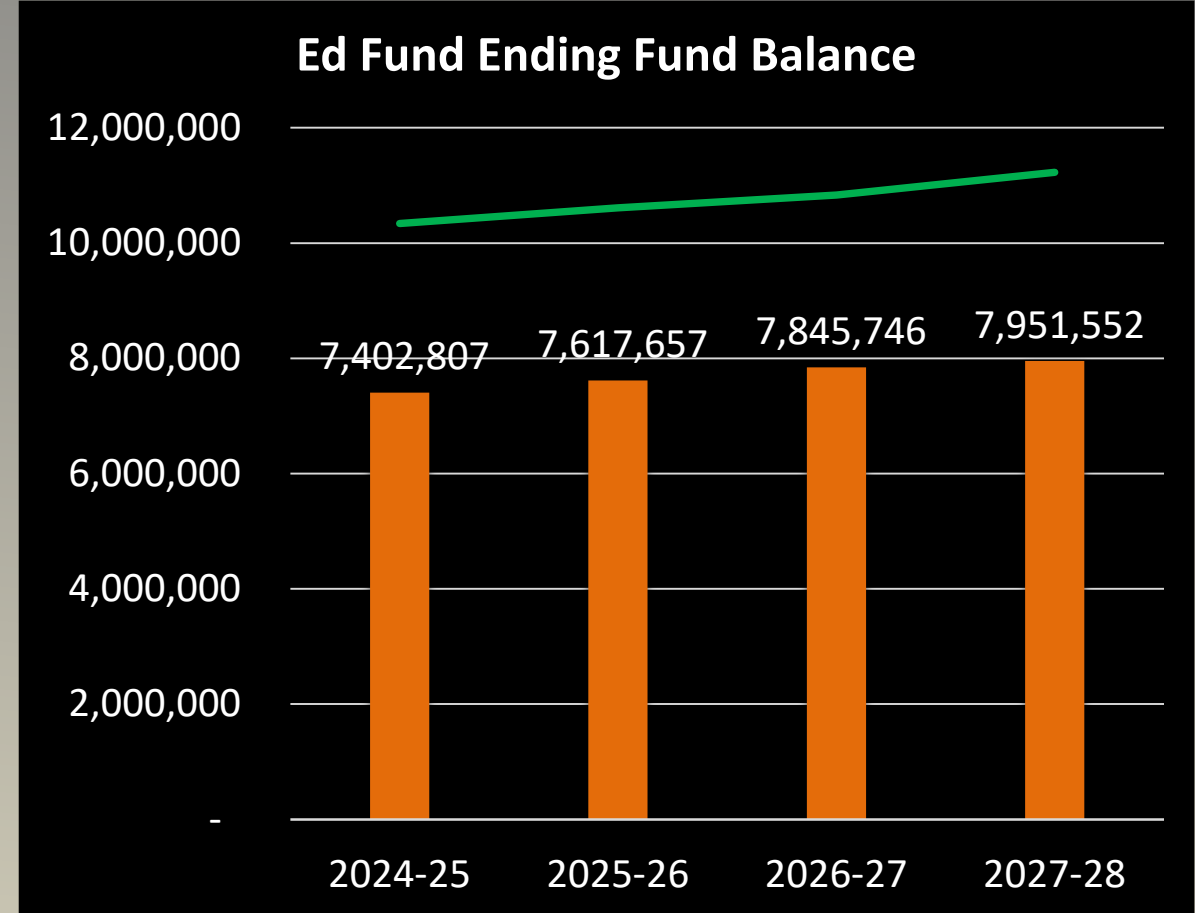
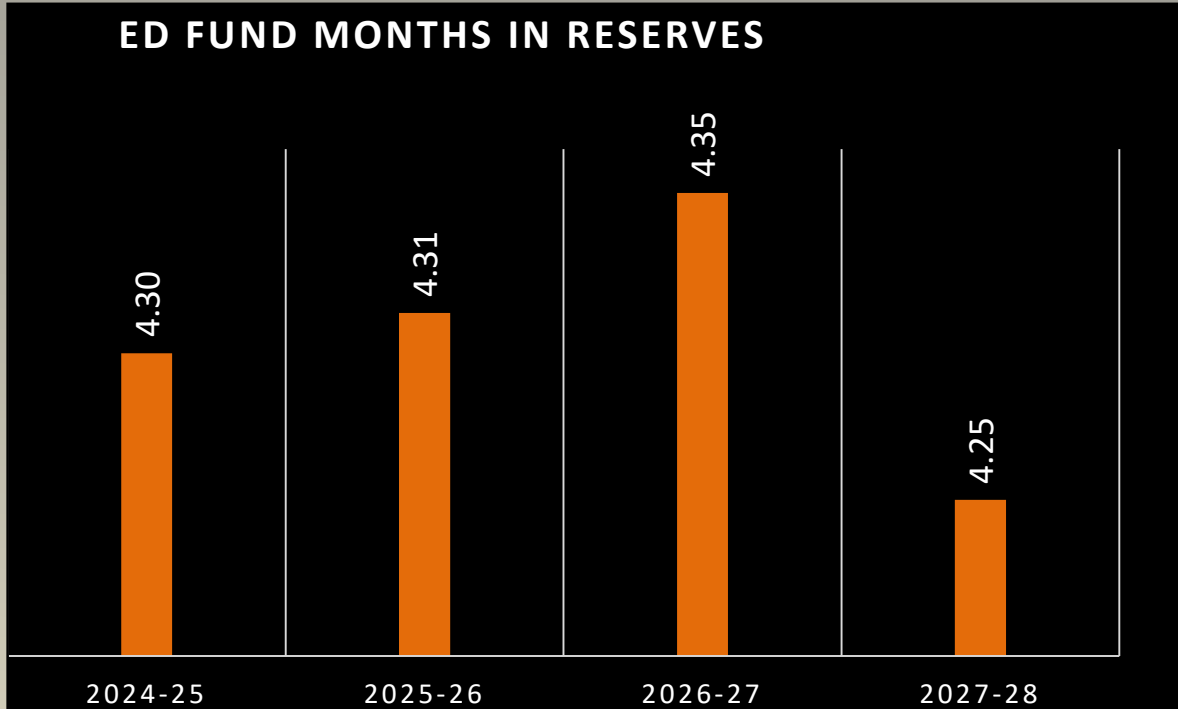
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# Education Fund



- Funds instructional and administrative functions of the District.
- The green trend line in the chart illustrates the state's recommended 6-month reserve.



## PANTHER PRIDE

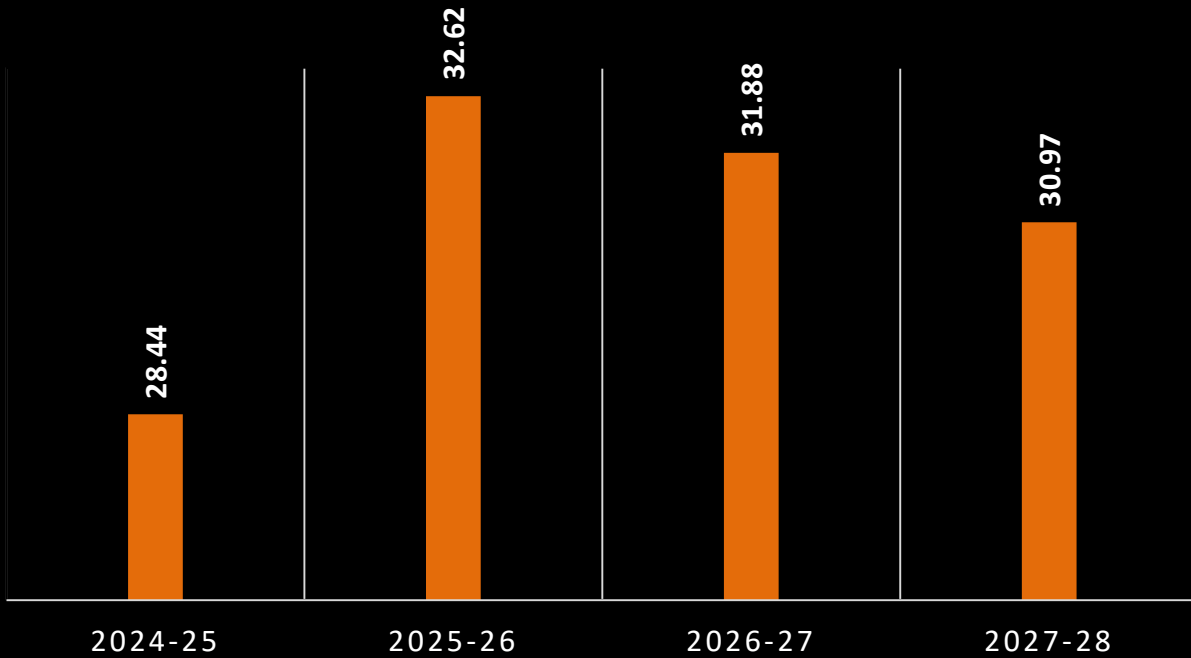
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# Operations and Maintenance Fund

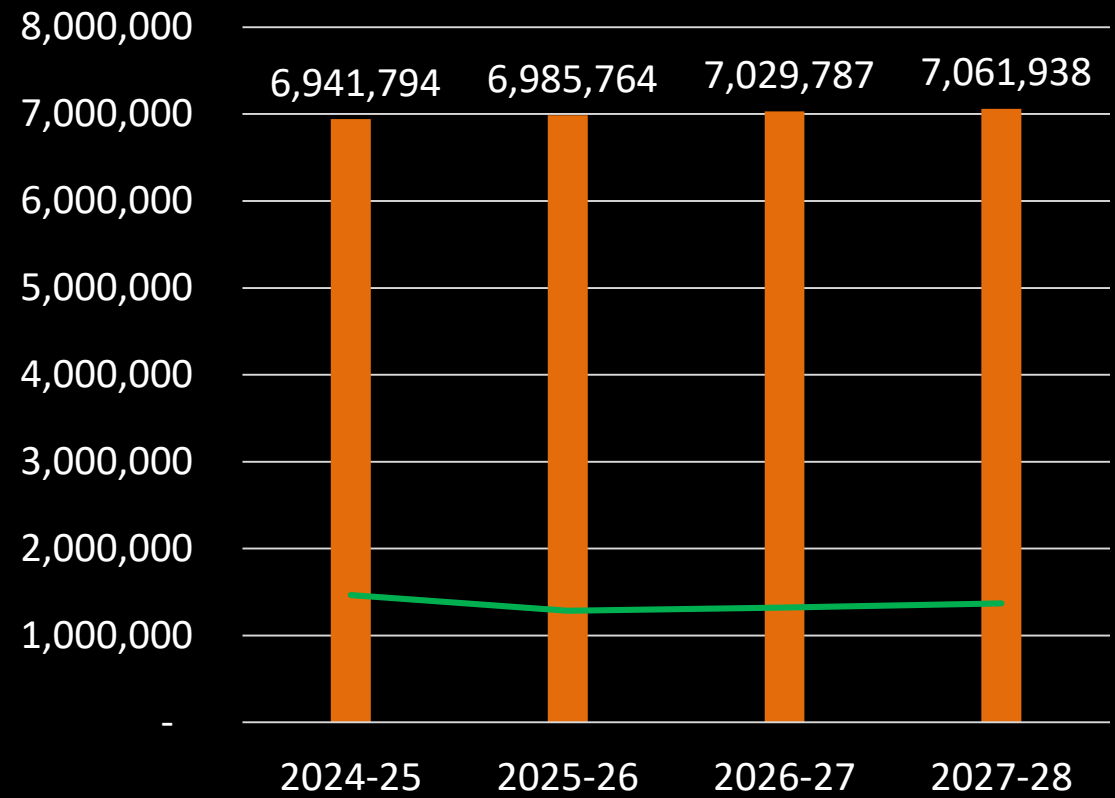


- Funds cleaning and maintenance of the District's facilities.
- Maintains set aside for designated funds.
- The green trend line in the chart illustrates the state's recommended 6-month reserve.

### O&M MONTHS IN RESERVES



### O&M Ending Fund Balance



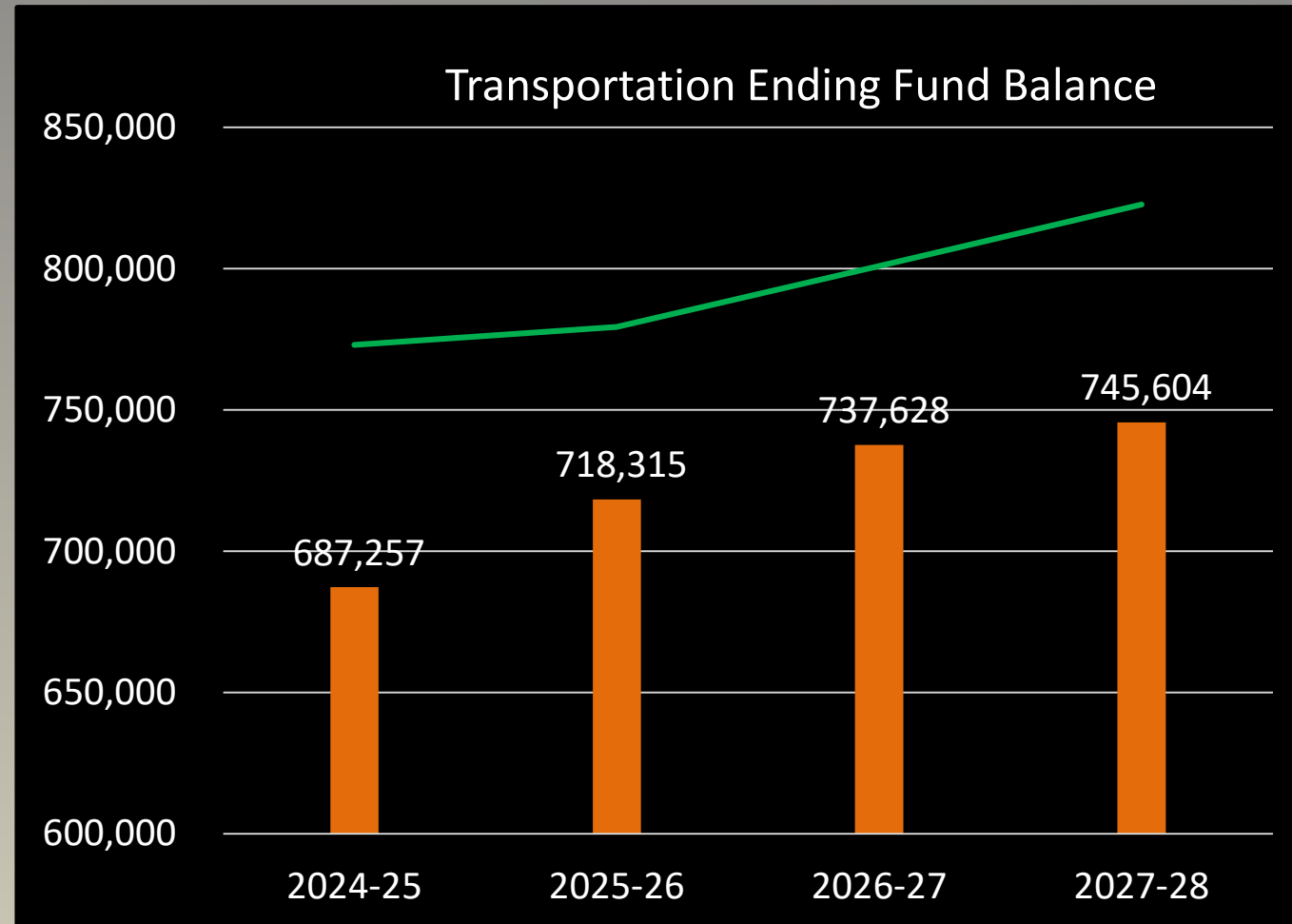
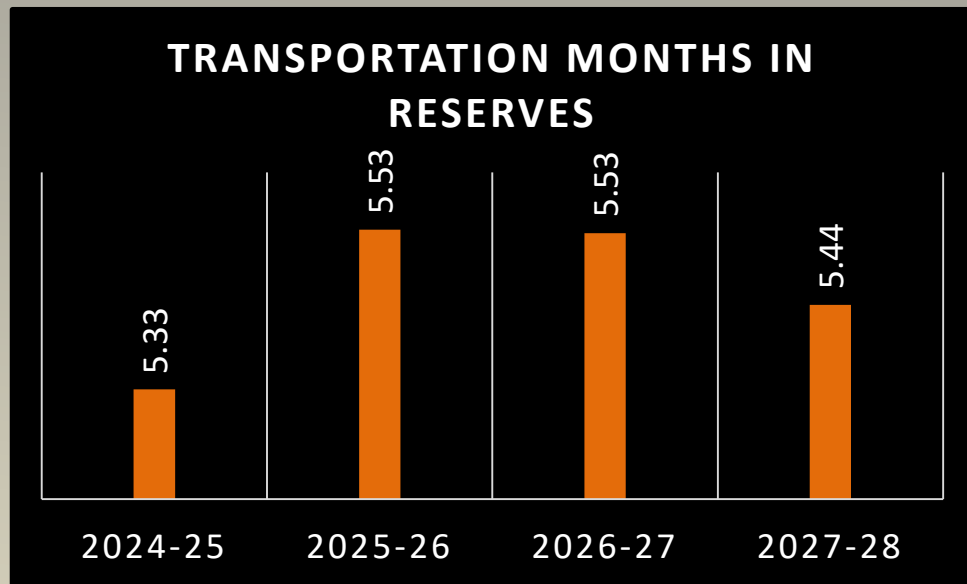
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# Transportation Fund



- Funds pupil transportation services including extra-curricular events and field trips for the District.
- The green trend line in the chart illustrates the state's recommended 6-month reserve.



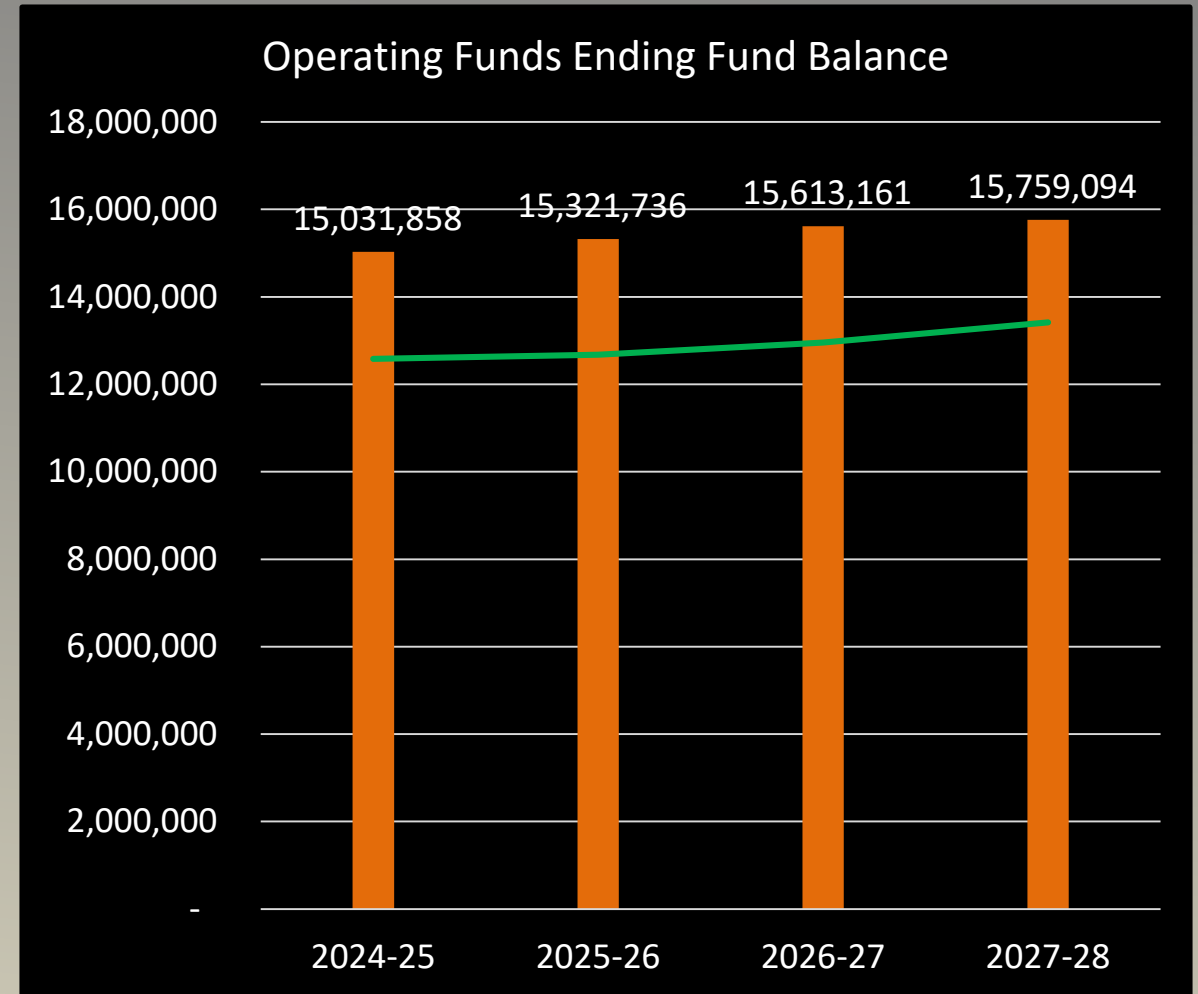
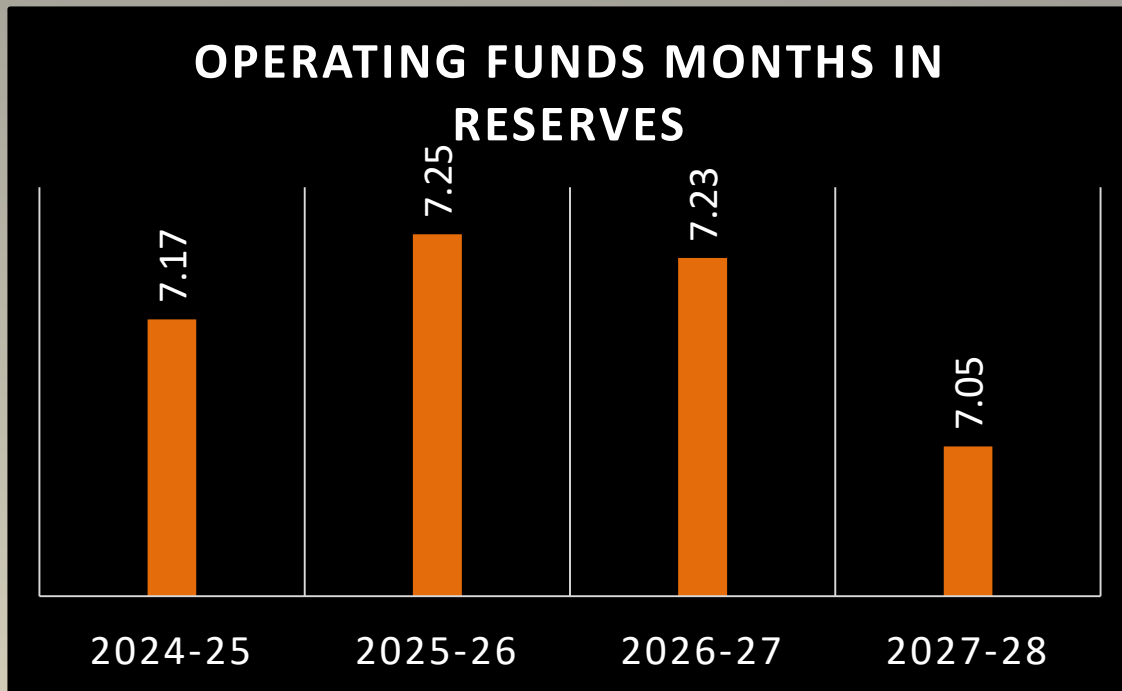
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# Operating Funds (10,20,40)



- These funds represent the funds used to operate the day-to-day operations of the district.
- The green trend line in the chart illustrates the state's recommended 6-month reserve.



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# 3-year Historical Operating Fund Balances

District Disbursements/Expenditures	FY 2022	FY2023	FY 2024	Total Expenditures	Average Annual Expenditures	Cash Reserve Balances
Education Fund 10	15,304,691	16,675,829	17,993,190	49,973,710	16,657,903	7,398,726
Operations & Maintenance Fund 20	2,543,339	1,201,728	3,681,177	7,426,244	2,475,415	6,941,794
Transportation Fund 40	939,135	1,094,153	2,294,056	4,327,344	1,442,448	999,541
<b>Total Expenses</b>	<b>18,787,165</b>	<b>18,971,710</b>	<b>23,968,423</b>	<b>61,727,298</b>	<b>20,575,766</b>	
<b>Operational Fund Balance June 2024</b>						<b>15,340,061</b>

Must be <2.5

Cash Reserve Balance to Expenditure Ratio

0.746

# Washington Community High School

## 2023 Levy



Questions???

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# WCHS 308 Tax Levy FAQ's

**How does the district determine its levy?** The budget expenditures for the education program and support services are projected annually. In November, the district then prepares an estimated tax levy request. The board adopts a final levy request at the December board meeting each year. If the levy is greater than 5% of the previous year's levy, the district is required to hold a public hearing.

**Why is the burden on property?** Illinois school funding law emphasizes local control. In other words, local dollars fund local schools. The amount of money that school districts receive from the state varies. WCHS receives approximately 80% of its revenue from local sources, 18% from state sources and 2% from federal sources.

**Will taxes in Washington ever go down?** As long as costs continue to rise and state funding continues to decline the district will continue to depend on local revenue to the extent allowable under tax caps. So, the answer is that the district is not likely to request less money. However, with the growth in total EAV it is possible that someone in a home that has not increased in value (per the assessor) will actually see a decrease in their tax bill the next year.

**Why doesn't the School District lower its Levy?** Under PTELL, the revenue received through the 2023 extension sets the basis of the Tax Cap calculation for the 2024 levy. If the district lowers its 2024 levy, the district would lose the amount, compounded by the CPI index, annually. The district is penalized under the Tax Cap for future years as each year is limited by the prior year extension amount.

For example: A reduction of \$200,000 in the 2023 levy would reduce the 2024 levy by \$200,000 plus the CPI. In two years, the district would lose access to more than \$400,000 of revenue. The result is a permanent reduction in the annual property tax revenue for the district.

**Why would a District propose a levy which is higher than the amount they are entitled to receive?** At the time of the levy adoption in December, new property and any assessment adjustments are unknown. Since the final amount of assessed valuation (EAV) is not finalized until March, the law allows the district to request more taxes than they expect to collect. If the district's levy request falls short of the amount allowable, the district will never be able to recapture lost revenues.

**Will my taxes increase as a result of this Levy request?** This depends on the final tax rate as determined by the Tazewell County Assessor's office. Based on their estimate, the district's share of the total tax rate could possibly decrease from 2.9650(2023 levy) to 2.7989 (2024 levy). If the requested levy is extended the tax rate will decrease to 2.7989.

**Are the people that build new houses this year getting taxed at a higher rate than those that have already been paying taxes for years?** No. Everyone pays the same tax rate based on the total available EAV. The rate is established by dividing the dollars asked for by the total EAV. That rate is then applied to the EAV for an individual property.

## Tax Levy Terms and Definitions

**Tax Levy:** a request for dollars by a taxing body for tax revenue.

**Tax Levy Extension:** The aggregate of dollars due to the district as calculated by the county clerk and billed to property tax payers.

**Tax Rate:** The percentage per \$100 of EAV that yields the taxes.

**EAV:** Equalized Assessed Valuation is the basis for property tax values and is one-third of the fair market value established by the county assessor.  
Ex: \$300,000 FMV = \$100,000 EAV

**CPI:** Consumer Price Index. The measure of inflation set by the US Bureau of Labor Statistics.

**PTELL or "Tax Cap":** Law limiting the extension taxing bodies can receive to 5% or the CPI, whichever is less. PTELL does not cap individual tax bills, but limits the aggregate amount a taxing body can receive.

### Property Tax Rate Calculation:

1. Multiply the previous year's extension by the CPI or 5%, whichever is less. This equals the new extension amount in dollars.
2. Subtract the value of new construction from the EAV. This equals the Adjusted EAV.
3. Divide the New Extension Amount by the Adjusted EAV. This equals the limiting rate.
4. Multiply the total EAV by the limiting rate to yield the total taxes allowable to establish the limiting rate.

## RESOLUTION ESTIMATING TAX EXTENSION

Illinois law requires that at least 20 days prior to the adoption of its aggregate levy the local Board of Education shall estimate the dollar amount of the budget requirements and aggregate levy for the year. Washington Community High School must operate under PTELL (Property Tax Extension Limitation Law) also referred to as tax caps. The maximum increase that we can extend to current taxpayers is limited by the CPI or 5% whichever is less. We may also get an increase over the limitation proportional to the amount of new property added to the tax base.

On Thursday November 7, 2024, the Board Finance Committee met to discuss the 2024 Levy. Due to CPI for the 2024 levy being 3.4%, the maximum levy increase for existing property in the 2024 levy is 3.4%. This year the County Assessor is estimating EAV to be \$ \$647,152,868 of which \$6,854,090 is from new construction and 1,645,910 is Enterprise Zone Recovery. This represents a 9.07% EAV increase in existing property with a 10.52% overall EAV increase. The Finance Committee recommends that the District increase our overall levy by 4.43% over last year's levy. This 4.43% accounts for an additional \$2 million in new property that is not currently accounted for in the estimated EAV. This increase will allow the District to capture revenue from up to \$8.5 million in additional new property. Due to the Inverse Tax Rate to EAV Formula, if the new property EAV increases enabling the District to capture additional revenue the extended tax rate will be lower than the expected tax rate. The final tax rate for the levy being requested, including bonds, is 2.7989. The expected tax rate based on estimated EAV is 2.7989.

The requested levy represents a decrease of .1656 in the tax rate. The expected extension will result in a .1656 decrease in the tax rate

A copy of the proposed levy and the resolution estimating tax extension follows.

The expenditure and revenue estimates are based on current 2024-25 budgeted funds being increased by a percentage factor for the 2025-26 school year. This is only a projected estimate and does not represent an expenditure commitment on the part of the Board of Education.

### 2024 Levy Information

CPI = 3.4%	
<b>Max Allowable Increase on Tax Capped Existing Property</b>	3.40%
<b>September 1 EAV Estimates</b>	
Rate Setting EAV	638,652,868.00
New Construction	6,854,090.00
Ent Zone Recovery	1,645,910.00
TIF Recovery	0
<b>Total EAV</b>	<b>647,152,868.00</b>

Fund	2024 Levy Request	Estimated Tax Rate	Estimated New Revenue
Education (10)	\$11,690,972	1.8065	\$532,926
Building (O&M) (20)	\$2,531,927	0.3912	\$115,417
Transportation (40)	\$802,217	0.1240	\$36,569
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Special Education (10)	\$570,313	0.0881	\$25,998
Bond & Interest Levy (30)	\$1,632,224	0.2522	\$17,278
<b>Total Levy</b>	<b>\$16,481,328</b>	<b>2.7989</b>	<b>\$767,572</b>

### 2025-2026 Projected Fund Balances

	Education Fund (10)	O&M Fund (20)	Bonds and Interest Fund (30)	Transport Fund (40)	IMRF/SS Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)	Health Life Safety Fund (90)
FY 26 Beginning	7,402,807	6,941,794	140,955	687,257	190,146	795,500	1,988,225	72,133	2,336
Revenues	21,432,600	2,613,577	1,659,267	1,589,874	588,872	56,000	334,062	98,913	65
Expenses	21,217,750	2,569,608	1,637,374	1,558,816	579,765	390,000	-	97,277	-
FY 26 Ending Fund Balance	<b>7,617,657</b>	<b>6,985,764</b>	<b>162,848</b>	<b>718,315</b>	<b>199,253</b>	<b>461,500</b>	<b>2,322,287</b>	<b>73,769</b>	<b>2,401</b>
Months in Reserve	<b>4.31</b>	<b>32.62</b>	<b>1.19</b>	<b>5.53</b>	<b>4.12</b>	<b>0.00</b>	<b>1.40</b>	<b>9.10</b>	<b>0.00</b>

#### Recommendation

The Finance Committee met on Thursday November 7th to discuss the 2024 levy and bring a recommendation to the Board an estimate for the 2024 tax extension. Additionally, the Board of Education acknowledges that it has reviewed the estimated 2025-26 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed. Since the levy request is only 4.78% over the 2023 levy, a Truth in Taxation hearing is not required.

#### Suggested Motion

I move that the Board of Education acknowledges that it has reviewed the estimated 2025-26 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed and that a Truth In Taxation hearing is not necessary.

**RESOLUTION NO. 308-2024**

**RESOLUTION ESTIMATING TAX EXTENSION AND ESTABLISHING PUBLIC HEARING**

**WHEREAS**, Section 4 of the Truth in Taxation Act requires that at least twenty (20) days prior to the adoption of its tax levy ordinance, the Board of Education must estimate the amount of money necessary to be raised by real estate taxation for the current year and;

**WHEREAS**, it is hereby estimated that the aggregate property tax levy (excluding debt service levies, public building commission leases, and levies for election costs) to be extended for tax year 2024 payable in 2025-26 will be approximately **\$16,481,328**.

**WHEREAS**, extension of the aforesaid aggregate property tax levy for 2024 is estimated to increase by approximately 4.78% over the preceding year.

**NOW**, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 THAT:

Section 1: The recitals set forth above are hereby adopted and incorporated in this section as if fully set forth herein.

Section 2: A public hearing on the proposed property tax increase for the Board of Education of Washington Community High School district #308, Tazewell County is not necessary since the extension is less than 5%.

**ADOPTED** this 11<sup>th</sup> day of November, 2024 by the following roll call vote:

**AYES:**

**NAYS:**

**ABSENT:**

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**President, Board of Education**

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**Secretary, Board of Education**