

# Regular Agenda

**Date:** Thursday, November 9, 2023

**Meeting:** Regular Meeting with Closed Session

**Time:** 6:00 PM

**Location:** District Office

650 Dr. John Burkey Drive

door 2

Algonquin, IL 60102

**Mission Statement:** Our learning community will inspire, challenge and empower all students always.

**Board of Education Members:** President, Mr. Andrew Bittman; Vice President, Mrs. Laura Murray; Secretary, Mr. Paul Troy; Mr. Sean Cratty; Mr. Michael Thompson; Mr. Anthony Quagliano; Mrs. Dana Wiley

## Agenda

All times are approximate. D=Discussion, R=Report, A=Action

### 1. Call to Order / Roll Call (A) (Mr. Bittman)

Call to order the Regular Meeting at 6:00 p.m. on November 9, 2023. A quorum must be met.

**Roll Call: Ayes / Absent / Motion \_\_\_\_\_**

**Members:** Mr. Quagliano, Mr. Troy, Mr. Cratty, Mr. Bittman, Mrs. Murray, Mr. Thompson

### 2. Seat New Board Members / Call to Order / Roll Call (A) (Mr. Bittman)

The Board will seat Dana Wiley.

### 1. Oath of Office of New Board Members (A) (Mr. Bittman)

As part of the Organizational Board of Education meeting (Policy 2:210), the school board members take an official oath according to P.A. 49-0881 and Policy 2:80 and adopt the Code of Conduct.

### 3. Closed Session / Roll Call (A) (Mr. Bittman)

Move to enter into closed session at \_\_\_ p.m. as indicated in the Open Meetings Act and 5ILCS120/2c for discussion of: **(1)** The appointment, employment, discipline, performance, or dismissal of specific employees or legal counsel; **(2)** Collective negotiating matters; **(3)** Board Vacancy; **(11)** Litigation; **(14)** Discussion of minutes of meetings lawfully closed under this Act.

**Members:** Mr. Quagliano, Mr. Troy, Mr. Cratty, Mr. Bittman, Mrs. Murray, Mr. Thompson, Mrs. Wiley

**Roll Call: Ayes / Nays / Absent / Motion \_\_\_\_\_**

#### 1. Exit or Suspend Closed Session / Voice Call (A)

Move to exit or suspend closed session at \_\_\_ p.m. and return to open session.

**Voice Call: Ayes / Nays / Motion \_\_\_\_\_**

### 4. Resume in Public Session / Roll Call (A) (Mr. Bittman) *approx. 7:00 p.m.*

Resume the Regular meeting at \_\_\_ p.m.

**Members:** Mr. Quagliano, Mr. Troy, Mr. Cratty, Mr. Bittman, Mrs. Murray, Mr. Thompson, Mrs. Wiley

**Roll Call: Ayes / Absent / Motion \_\_\_\_\_**

#### 1. Action as Required / Roll Call (Mr. Bittman)

Will come from the Board.

**Roll Call: Ayes / Nays / Absent / Motion \_\_\_\_\_**

**Action:** Recommendation will come from the Board.

**Members:** Mr. Quagliano, Mr. Troy, Mr. Cratty, Mr. Bittman, Mrs. Murray, Mr. Thompson, Mrs. Wiley

### 5. Pledge of Allegiance (Mr. Bittman)

The November high Five Winners will be leading us in the Pledge:

Wyatt Schneider - Conley, Ben Kasules - Leggee, Thomas Braaten - Light,

Colton Burgstiner - Mackeben, Artsiom Pichulis - Marlowe, Solomia Guerrero - Martin, Jonathon Nelson - HHS

- Jonathon Daly - Chesak - Alexia Kennedy - Heineman

### 6. Student Recognition by the Board of Education (Mr. Bittman)

The Board of Education will recognize the following Middle School students for their highly prestigious honor to be selected for the ILMEA, as it is very competitive in our region.

**Student(s) Recognized:**

**Heineman Middle School: Pam Jorgensen and Laura Whitaker**

Evie Mason  
Aaron Reeves  
Austin Rabig  
Isa Gomez  
Theo Herath

**Marlowe Middle School:**

Maggie Day  
David Gatto  
Jazmine Burrows  
Olivia Naydenoff  
Harini Pramodh  
Leah Thorstenson

**Presenter(s):**

Pam Jorgenson (Band Director, HMS); Anthony Camarda, MMS

**7. Student Scoop (R)** (Ms. Lombard)

Tonight we welcome Wyatt Farina from Mrs. Kmiecik and Semra Abdyrazak from Mrs. Amador's class. They will present a student's perspective presentation on Mackeben Elementary.

**8. Public Comment** (Mr. Bittman)

As per Policy 2:230, public comment can be made during this portion of the meeting. The members of the public and district employees may comment on or ask questions of the Board, subject to reasonable constraints.

**9. Revision and Adoption of the Agenda / Voice Call (A)** (Mr. Bittman)

Move to adopt the agenda as presented (or with changes).

**Action:** Adoption of the Agenda.

**Voice Call: Ayes / Nays / Motion** \_\_\_\_\_

**10. Superintendent's Report (R)** (Ms. Lombard)

Updates will be provided at this time.

**Recommendation:** For informational purposes only

1. **Donations** (Ms. Lombard)

***Charles Aid Foundation America (CAF America) made a \$700.00 donation to the girls' golf team.***

***Huntley Festival Foundation, Inc. made a \$1000.00 donation to football.***

***Hoffie Nursery provided plants/flowers for the HHS Courtyard. This allows the SES programs to engage in therapeutic activities.***

***SBPTA and Platt Hill donated trees to be planted around Conley's playground.***

**11. Assistant Superintendent Learning and Innovation (R)** (Dr. MacCrimble)

Updates will be provided at this time.

**Recommendation:** For informational purposes only.

**12. Assistant Superintendent of Special Services (R)** (Mrs. Gill)

Updates will be provided at this time.

**Recommendation:** For informational purposes only.

**13. Community Relations & Student Outreach** (Mrs. Murray-chair, Mr. Thompson, Mr. Cratty)

1. **Freedom of Information Act (FOIA) Requests (R)**

A monthly report on the FOIA requests is provided in the packet.

**Recommendation:** For informational purposes only.

**14. President's Report** (Mr. Bittman)

**Recommendation:** For informational purposes only.

1. **Board Discussion (D)** (Mr. Bittman)

The Board will have a discussion about new business items.

**15. Consent Agenda (A)** (Mr. Bittman)

All of the following Consent Agenda items have gone through the Committee of the Whole. Prior to adoption, revisions are presented here.

**Roll Call: Ayes / Nays / Motion** \_\_\_\_\_

**Recommendation:** Seeking approval and adoption of the Consent Agenda as follows:

1. **Board of Education** (Mr. Bittman)

7

23

1. <b>Minutes (A)</b>	
The following minutes are presented for approval.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
2. <b>Human Resources Committee</b> (Mr. Cratty-chair, Mr. Bittman)	
1. <b>2024-2025 School Calendar (A)</b> (Dr. Zehr)	<u>24</u>
Dr. Zehr will present the proposed school calendar for the 2024-2025 school year.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
2. <b>HR Personnel (A)</b> (Dr. Zehr)	<u>27</u>
Seeking approval of the personnel reports provided and reviewed by the Board, which include explanation for resignations, retirements, terminations, employment, contract revisions, and leave requests, as presented.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
3. <b>Finance Committee</b> (Mr. Quagliano-chair, Mr. Bittman, Mr. Thompson)	
1. <b>Payables (A)</b> (Mr. Altmayer)	<u>29</u>
Mr. Altmayer will seek approval of the Purchase Orders issued at \$397,681.27; Accounts Payable issued at \$12,025.32; Imprest issued at \$74,619.95 and Disbursements issued at \$2,547,073.58, as presented.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
2. <b>FY23 Audit (A)</b> (Mr. Altmayer)	<u>30</u>
Mr. Chris Scalet, our partner from Evans, Marshal and Pease, presented the FY23 Audit Report and results at the November COW. The administration is seeking approval of the FY23 Audit.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
3. <b>Levy Hearing (A)</b> (Mr. Altmayer)	<u>139</u>
Mr. Altmayer will seek approval to hold the Levy Hearing on December 21, 2023.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
4. <b>Revenue Contracts (A)</b> (Mr. Altmayer)	<u>140</u>
Mr. Altmayer will seek approval of the revenue contracts for various fundraising activities.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
4. <b>Buildings and Grounds Committee</b> (Mr. Troy-chair, Mr. Quagliano, Mr. Cratty)	
1. <b>Change Order No. 1 to contract with Jensen's Plumbing and Heating for Boiler Preheat Make Up Air Units at Heinemann (A)</b> (Mr. Renkosik)	<u>149</u>
<b>Recommendation:</b> Seeking approval of the Board as presented.	
2. <b>Extension of Service Agreement with Advantage Mechanical for HVAC Preventative Maintenance (A)</b> (Mr. Renkosik)	<u>151</u>
<b>Recommendation:</b> Seeking approval of the Board as presented.	
3. <b>Change Order No. 2 to contract with Schroeder Asphalt Services for Pavement Improvements Bid 2022-19a (A)</b> (Mr. Renkosik)	<u>154</u>
<b>Recommendation:</b> Seeking approval of the Board as presented.	
5. <b>Curriculum Committee</b> (Mr. Thompson-chair, Mr. Troy)	
1. <b>HHS Course Proposals for 2024-25 (A)</b> (Dr. MacCrimble)	<u>180</u>
Seeking approval for new courses to add to the HHS Course Offerings for the 2024-25 school year.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
6. <b>Special Services</b> (Mrs. Gill)	
1. <b>CPI Training Contract with CPI (A)</b> (Ms. Gill)	
The district is seeking the approval of a training contract with CPI (non-violent crisis prevention intervention)	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
2. <b>Transportation Vehicle Purchase (A)</b> (Ms. Gill)	<u>181</u>
Seeking the approval to purchase a wheelchair accessible 12+1 passenger activity bus and a wheelchair accessible minivan.	
<b>Recommendation:</b> Seeking approval of the Board as presented.	
16. <b>Action Items / Roll/ Voice Call</b> (Mr. Bittman)	
Action items require a motion and a second; discussion if needed; and roll.	
1. <b>2023 Delegate Assembly (A)</b> (Mr. Bittman)	
Mr. Bittman will lead discussion of the 2023 IASB Delegate Assembly Proposals and Resolutions.	

Members will convey and debate their position on the proposed resolutions.

**Recommendation:** Seeking approval of the Board as presented.

2. **Supplemental Purchase Orders (A)** (Mr. Altmayer)

**201**

Administration recommends approval of the Supplemental Purchase Orders Report at \$2,686,457.46 and Supplemental Accounts Payable at \$13,348.04 as presented.

**Roll Call: Ayes / Nays / Motion \_\_\_\_\_**

**Recommendation:** Seeking approval of the Board as presented.

3. **Preliminary Tax Levy (A)** (Mr. Altmayer)

**238**

The Preliminary Tax Levy 2023 will be presented for approval in preparation for the December Levy Hearing.

**Recommendation:** Seeking approval of the Board as presented.

**Roll Call: Ayes / Nays / Motion \_\_\_\_\_**

17. **Public Comment** (Mr. Bittman)

As per Policy 2:230, public comment can be made during this portion of the meeting. The members of the public and district employees may comment on or ask questions of the Board, subject to reasonable constraints.

18. **Adjournment (A)** (Mr. Bittman)

**Members:** Mr. Quagliano, Mr. Troy, Mr. Cratty, Mr. Bittman, Mrs. Murray, Mr. Thompson, Mrs. Wiley  
Motion to adjourn the meeting at \_\_ p.m.

**Voice Call: Ayes / Nays / Motion \_\_\_\_\_**

"I, (name of member or successful candidate), do solemnly swear (or affirm) that I will faithfully discharge the duties of the office of member of the Board of Education (or Board of School Directors) of (name of school district), in accordance with the Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.

"I further swear (or affirm) that:

"I shall respect taxpayer interests by serving as a faithful protector of the school district's assets;

"I shall encourage and respect the free expression of opinion by my fellow board members and others who seek a hearing before the board, while respecting the privacy of students and employees;

"I shall recognize that a board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public board meeting;

"I shall abide by majority decisions of the board, while retaining the right to seek changes in such decisions through ethical and constructive channels;

"As part of the Board of Education (or Board of School Directors, as the case may be), I shall accept the responsibility for my role in the equitable and quality education of every student in the school district;

"I shall foster with the board extensive participation of the community, formulate goals, define outcomes, and set the course for (name of school district);

"I shall assist in establishing a structure and an environment designed to ensure all students have the opportunity to attain their maximum potential through a sound organizational framework;

"I shall strive to ensure a continuous assessment of student achievement and all conditions affecting the education of our children, in compliance with State law;

"I shall serve as education's key advocate on behalf of students and our community's school (or schools) to advance the vision for (name of school district);  
and

"I shall strive to work together with the district superintendent to lead the school district toward fulfilling the vision the board has created, fostering excellence for every student in the areas of academic skills, knowledge, citizenship, and personal development."



## Student Recognition by the Board of Education

**Meeting Date:** 11/9/2023

**Student Achievement:**

ILMEA- Illinois Music Education Association

It's a highly prestigious honor to be selected for ILMEA, as it is very competitive in our region.

**Student(s) Recognized:**

Heineman Middle School:

Evie Mason  
Aaron Reeves  
Austin Rabig  
Isa Gomez  
Theo Herath

Marlowe Middle School:

Maggie Day  
David Gatto  
Jazmine Burrows  
Olivia Naydenoff  
Harini Pramodh  
Leah Thorstenson

**School(s) Represented:**

Heineman Middle School and Marlowe Middle School

**Principal(s):**

Rebecca La Porta, HMS

**Presenter(s):**

Pam Jorgenson (Band Director, HMS); Anthony Camarda, MMS



# Special Services Highlight

November 9, 2023

# D158 Strategic Plan: **KPI 2.2**

The Special Services Department will complete a comprehensive review of the school district's continuum of special education services and provide actionable recommendations for the delivery of special education services that promote inclusion, equity, and student growth. A report will be provided at a board meeting prior to the end of the 2023-24 school year.



# Individuals with Disabilities Education Act (IDEA)

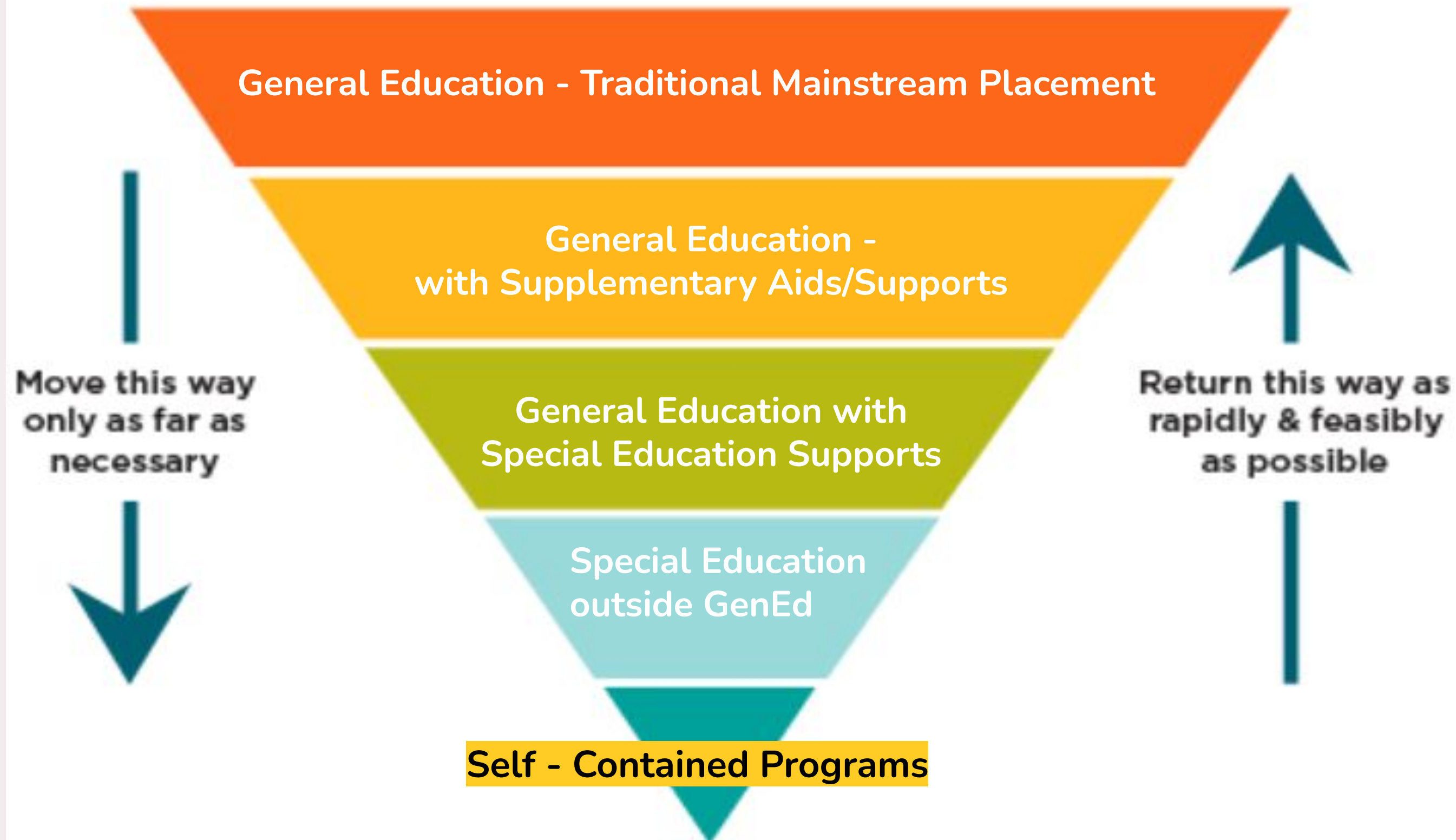


The Individuals with Disabilities Education (IDEA) Act, requires that public schools offer a range of special education services to meet the diverse needs of students with disabilities. This means that schools must provide a continuum of programs and services, including both regular and special education options, to ensure that each student receives an education tailored to their specific abilities and requirements.

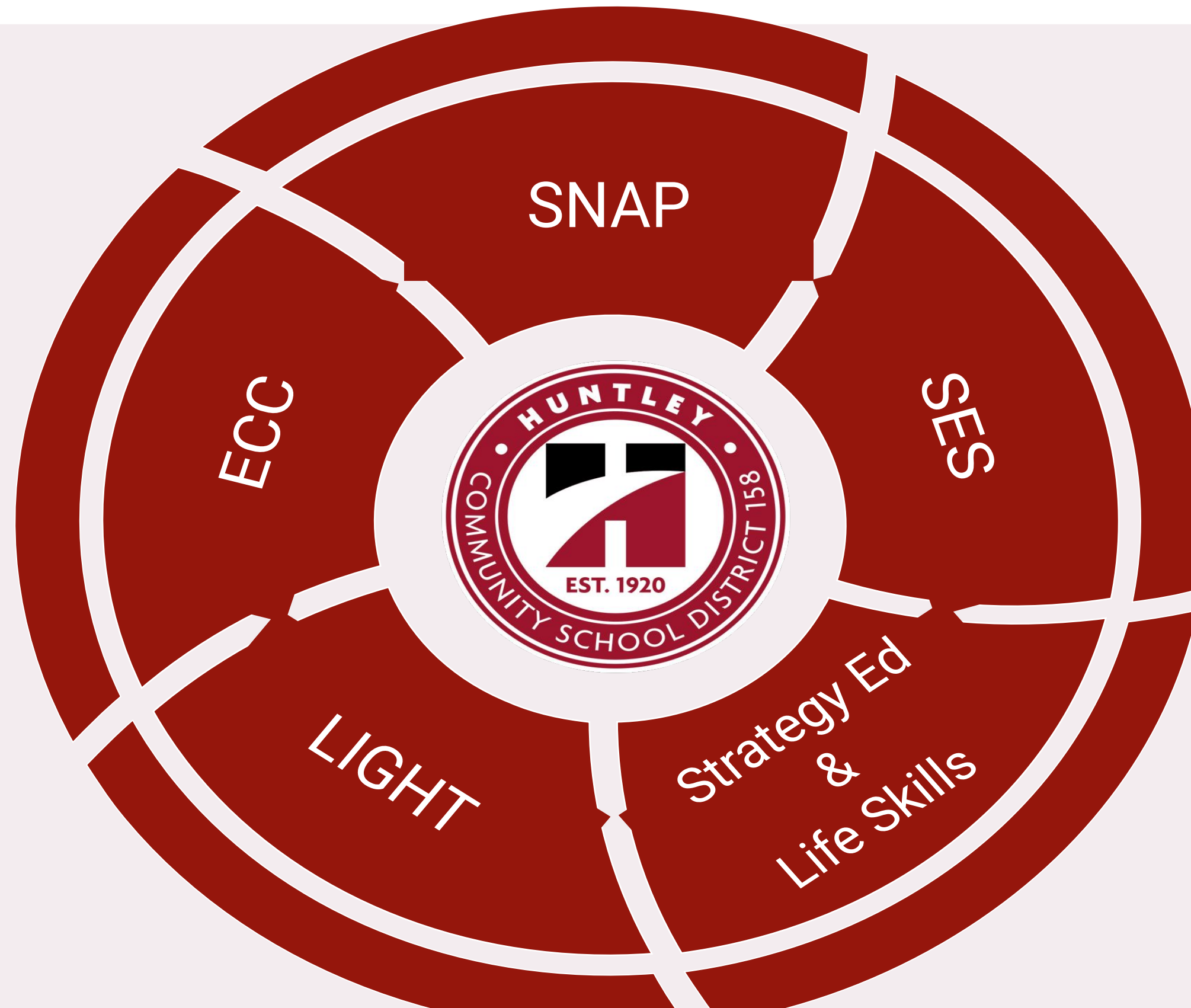


The principle of the least restrictive environment emphasizes the importance of inclusive education, fostering social interaction, and providing equal educational opportunities for students with disabilities. It aims to prevent unnecessary isolation and segregation, promoting a supportive and accepting environment that encourages the participation and integration of all students, regardless of their abilities or disabilities.

# D158 Continuum Of Services



# D158 Self-Contained Programs



Specialized Consultative, Training, & Support  
for our most intensive programs...

## Who is Easterseals?

[Easterseals](#) provides essential services and on-the-ground support to school districts in order to enhance ECC-12+ special education services and supports. The Easterseals team of experts, including Behavior Analysts and Autism Specialists, partner with school districts, residential homes, and police and fire departments to provide programming for individuals on the Autism Spectrum or other related disabilities. Easterseals has partnered with D158 to empower students with disabilities, their families, and communities to be full and equal participants in society.



# Partnership Impact



Ongoing Consultation by Board Certified Behavior Analyst and Instructional Specialists - Long standing Partner - (5 Years)



Targeted Training

- Building Independence
- Using Data to Support ongoing Success
- Fostering Communication
- Structuring Classrooms to Support Student Engagement



Curricular Enhancements, Specialized instructional programming, implementation of Multisensory Teaching methodologies



Classroom Coaching  
Beginning of the year Classroom Set-up

# 2023 - 2024 Training



Training attended by more than 70 Special Services Team members district-wide

- Behavior Specialists
- AAC facilitators
- Administrators
- Paraprofessionals
- Teachers
- Related Service Providers

## Training Outcomes...Participants learned

How disabilities impact communication. Understand connection between behavior as communication. Identify strategies and supports including different types of prompts, how to plan for and appropriately use various prompts, and how to make data-informed decisions on prompt fading to promote generalization and maintenance of skills.

# 2023 - 2024 Special Services Team Feedback

*This PD will impact my professional growth or student growth in regards to Content Knowledge, skills, or both....*

*This PD will impact my social emotional growth or my student's social emotional growth...*

*This PD is aligned to my district and school improvement plans.*

**96.3%**

**Agree or Strongly Agree**

**96.3%**

**Agree or Strongly Agree**

**100%**

**Agree or Strongly Agree**

# 2023 - 2024 Overview: Classroom Setup



## ENVIRONMENT

The environment is arranged in such a manner that promotes the independence and success of all individuals in the classroom.

## VISUAL SUPPORTS

Visual Supports are embedded into the classroom environment to promote communication, behavior, and independence.

## INDEPENDENCE

Independent Work Systems are in place and individualized to promote independence across environments for all students.

## REINFORCEMENT

Reinforcement is integrated into the classroom environment to promote positive behaviors and skill acquisition.

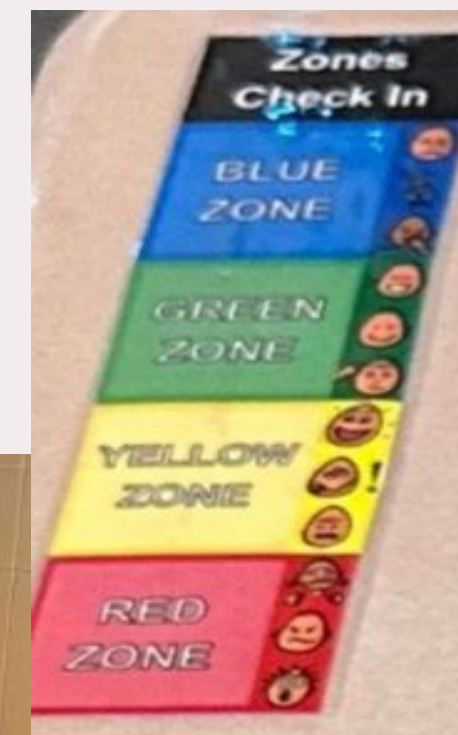
## SENSORY & DATA

Data collection is in place to evaluate ongoing success and the unique sensory needs of all learners are considered at all times.

# Classroom Setup - Huntley High School



# Classroom Setup - Leggee Elementary



# Classroom Setup - Early Childhood Center



# Classroom Setup - Marlowe Middle School



# FIRST - THEN VISUAL BOARD

FIRST



THEN





Questions?

Request #	Date Rec'd	Type	Requested by:	Request:	Status:	Date Completed:	Time Spent Preparing	Approx. Cost to D158	Notes
2023-96	10/9/23	Email	D158 Inspire	"Requesting the names, resumes and letters of interest for all of the applicants for Huntley Community School District 158 Board of Education open board member seat.	Due 10/16/23	10/16/23	1 hour	\$60	
2023-97	9/25/23	Email	Allium Data	1. A copy of the last property & casualty insurance renewal summary for all lines of insurance purchases by the school district (general liability, auto, workers comp, professional, directors and officers, etc.). This document summarizes the insurance terms, limits, deductibles, premium and exclusions. 2. A copy of the last employee benefits insurance renewal summary for health, dental and vision plans sponsored by the school district. This document shows plan options available to the district's employees and the pricing for employee, employee plus spouse, employee plus family.	Due 10/24/2023	10/24/23	2 hours	\$120	Commercial request
2023-94	10/3/23 & 10/23/23	Email	C. Stevens	Please provide all video camera recordings for Huntley CSD158 bus H939 on 10/02/2023 between 1815 and 1845 hours. For this FOIA, I am referring to cameras on the bus. / Please provide a copy of the pre trip inspection done on 10/02/2023 for bus H939."		10/25/23	3 hours	\$180	Follow-up email request
2023-98	10/18/23	Email	S. Smith	"All the District 158 Policies and Procedures for the appointment of new School District 158 Board Members outside of the election process. This includes voting procedures, voting results and procedures in the event selection of a new board member results in a tie vote from the existing board members."	Due 10/25/23	10/25/23	1 hour	\$60	
2023-99	10/18/23	Email	C. O'Brien/NW Herald	Pursuant to the Illinois Freedom of Information Act, I am requesting access to the following records: All emails sent out by Denise Barr since October 1, 2023. All applications received by the school board to fill its vacancy All emails/texts sent between school board members since September 1, 2023 regarding a vacancy on the board	Originally due 10/25; requested extension	11/1/23	4 hours	\$240	
2023-100	10/19/23	Email	C. O'Brien/NW Herald	All emails sent since Sept. 1, 2023 from the following email addresses: 158alerts@district158.org, hhsalerts@district158.org, marlowealerts@district158.org, hmsalerts@district158.org, leggealerts@district158.org, mackebenalerts@district158.org, chesakalerts@district158.org, conleyalerts@district158.org and martinalerts@district158.org	Due 10/26/23	10/27/23	2 hours	\$120	
2023-101	10/19/23	Email	C. Skinner	Under the FOIA I request documents concerning the scheduled visit and subsequent cancellation of Gov. Pritzker to your district.	Due 10/26/23	10/26/23	.5 hours	\$30	
2023-102	10/20/23	Email	J. Morano	"Copies of the following documents be provided to me: Any and all documents related to any references to a parent advisory committee(s) in Huntley Community School District 158 from January 1st, 2016 to present. This should include, but not limited to, any document or written correspondence related to the organization, planning committee, selection criteria, meeting notices, attendance records (including staff or community members), implications, outcomes, data, meeting minutes, school board action, etc. amongst any district employee, school board member stakeholder and/or any such committee members. Also include any correspondence and or documentation with any external entity or organization including, but not limited to, the state board of education and/or professional facilitation services/guidance regarding any reference to this topic."	Due 10/27/23	10/27/23	2 hours	\$120	
2023-95	10/20/23	Email	M. Scheiblein	Please provide a copy of all contracts or agreements between Huntley High School and/or Huntley Community School District 158 and Northwestern Medicine or any other entity providing Athletic Trainer services to Huntley High School for the past three school years. (23/24, 22/23 and 21/22). ● Please provide a copy of the job description, duties, responsibilities and expectations of Athletic Trainers working with/evaluating Huntley High School athletes. (Non-Responsive) ● Please provide the measures used to evaluate the satisfactory performance of athletic trainer services, and confirm that responsibilities and expectations were met, as well as who determines that said services were provided in a safe and appropriate manner. (Non-Responsive) ● Please provide a copy of all payments made to the provider company of Athletic Trainer services (i.e. Northwestern Medicine) along with copies of supporting invoices and approval/sign off."	Due 10/27/23	10/27/23	4 hours	\$240	
2023-103	10/23/23	Email	C. O'Brien/NW Herald	Pursuant to the Illinois Freedom of Information Act, I am requesting access to the following records: Footage of the bus incident in which Joyce McFadden was charged on August 17 with aggravated battery Joyce McFadden's personnel file	Due 10/30/23	10/30/23	.5 hours	\$30	
2023-104	10/24/23	Email	Goff	Please send me a copy of the survey results conducted by HEA and HESPA regarding interim superintendent Jessica Lombard. In addition, if there has been an application by her of the position please include that also.	Due 10/31/23	10/31/23	.25 hours	\$15	
2023-105	10/25/23	Email	Civic FOIA	1. Provide executed impact fee and donation agreements for new residential and mixed-use projects within the last 15 years (if not available up to 15 years, then up to the oldest year available). 2. For each impact fee or donation within the last 15 years, provide the school district account in which the fee or donation was deposited. 3. Provide detail as to how each impact fee or donation was spent within the last 15 years (either specific expenditure and vendor, or description of general category if that information is not available). 4. Provide the current number of students at the school district. 5. Provide the current number of part time employees and full time employees at the school district. 6. Provide the number of classrooms within the school district. 7. Provide the square footage of school facilities and acreage of all property owned by the school district.	Due 11/1/23	11/1/23	3 hours	\$180	



# Huntley Community School District 158

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650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
[www.huntley158.org](http://www.huntley158.org)

Date: November 9, 2023  
To: Board of Education  
From: Adam Zehr, Assistant Superintendent for Human Resources  
Subject: 2024-25 Calendar

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## **Executive Summary**

A collaborative working group, consisting of administration, certified staff and non-certified staff met earlier this year to develop a proposed calendar for the 2024-25 school year. The key themes discussed purpose and placement of Inservice Days, Early Release Days, Winter Break, the February Break, and Spring Break (this week is set by consensus of the McHenry County School Districts). Attached you will find the complete calendar recommendations for the 2024-25 school year.

## **Recommendation**

Seeking approval of the Board as presented.



**Huntley Community School District 158**  
650 Dr. John Burkey Drive • Algonquin, IL 60102

**2024-2025 School Calendar**

**July 2024**

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

**August 2024**

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

**September 2024**

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

**October 2024**

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

**November 2024**

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

**December 2024**

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

**January 2025**

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

**February 2025**

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

**March 2025**

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

**April 2025**

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

**May 2025**

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

**June 2025**

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

<b>July 4</b>	Independence Day - No School / Offices Closed
<b>July 5</b>	Floating Holiday #1 (In Lieu of Pulaski Day) - No School / Offices Closed
<b>August 8</b>	New Staff Orientation #1
<b>August 9</b>	New Teacher Orientation #2
<b>August 12</b>	Institute Day #1 - All Staff
<b>August 13</b>	Institute Day #2 - All Certified Staff
<b>August 14</b>	School Starts - Grades 1-12
<b>August 15</b>	School Starts - Early Childhood and Kindergarten Students
<b>September 2</b>	Labor Day - No School / Offices Closed
<b>September 24</b>	SIP Early Release Day* and ECC Parent Education Day
<b>October 10</b>	6-8 Grade End of 1st Quarter - (41 days)
<b>October 11</b>	Institute Day #3 - No School
<b>October 14</b>	Columbus Day - No School / Offices Closed
<b>October 25</b>	ECC Parent Education Day
<b>November 5</b>	Election Day - No School / Offices Closed
<b>November 8</b>	K-5 Grade End of 1st Trimester - (59 days)
<b>November 11</b>	Veterans Day - (Waived Holiday) School in Session
<b>November 22</b>	ECC Parent Education Day
<b>November 25 - 26</b>	Parent Teacher Conferences - No School
<b>November 27</b>	Floating Holiday #2 (In Lieu of Veterans Day) - No School / Offices Closed
<b>November 28 - 29</b>	Thanksgiving Holiday Break - No School / Offices Closed
<b>December 20</b>	6-8 Grade End of 2nd Quarter - (43 days)
	9-12 Grade End of 1st Semester - (84 days)
	SIP Early Release Day* and ECC Parent Education Day
<b>December 23</b>	Winter Break - No School thru January 6
<b>December 24 - 25</b>	Christmas Holiday - Offices Closed
<b>December 31</b>	New Year's Eve - Offices Closed
<b>January 1</b>	New Year's Day - Offices Closed
<b>January 6</b>	Institute Day #4 - No School
<b>January 20</b>	Dr. Martin Luther King's Birthday - No School / Offices Closed
<b>February 13</b>	SIP Early Release Day* and ECC Parent Education Day
<b>February 14</b>	Non-Attendance Day - No School
<b>February 17</b>	Presidents Day - No School / Offices Closed
<b>February 21</b>	K-5 Grade End of 2nd Trimester - (56 days) and ECC Parent Education Day
<b>March 3</b>	Casimir Pulaski Day - (Waived Holiday) School in Session
<b>March 3 - 4</b>	ECC Parent Teacher Conferences - No School for ECC Students
<b>March 4</b>	SIP Early Release Day*
<b>March 14</b>	6-8 Grade End of 3rd Quarter - (46 days)
<b>March 21</b>	Last Day of School Before Spring Break
<b>March 24 - 28</b>	Spring Break - No School
<b>April 17</b>	SIP Early Release Day* and ECC Parent Education Day
<b>April 18</b>	Non Attendance Day - No School / Offices Closed
<b>May 23</b>	Last Day of School - <u>if no emergency days are used</u>
	SIP Early Release Day* and ECC Parent Education Day
	K-5 Grade End of 3rd Trimester - (59 days)
	6-8 Grade End of 4th Quarter - (44 days)
	9-12 End of 2nd Semester - (90 days)
<b>May 26</b>	Memorial Day - Offices Closed
<b>June 2</b>	Last Day of School - <u>if all 5 emergency days are used</u>
<b>June 19</b>	Juneteenth - No School / Offices Closed

25

<b>May 17</b>	Huntley High School Graduation
<b>May 21</b>	Marlowe Middle School 8th Grade Promotion
<b>May 22</b>	Heineman Middle School 8th Grade Promotion

\*SIP Early Release Day - Middle & High School Dismissal at 12:30 PM;  
Martin Elementary Dismissal at 12:55 PM; Elementary Dismissal at 1:30 PM



# Huntley Community School District 158

650 Dr. John Burkey Drive, Algonquin, IL 60102

## Schedule of Events 2024-2025 Calendar

### Institute Days - No School for Students

August 12, 2024 – All Staff  
August 13, 2024 – All Certified Staff  
October 11, 2024  
January 6, 2025

### Non Attendance Days - No School

November 27, 2024 (Offices Closed)  
February 14, 2025  
April 18, 2025 (Offices Closed)

### Waived Holidays - School in Session

Veterans Day – November 11, 2024  
Casimir Pulaski Day – March 3, 2025

### Holidays - No School / Offices Closed

Independence Day – July 4, 2024  
Labor Day – September 2, 2024  
Columbus Day – October 14, 2024  
Election Day – November 5, 2024  
Thanksgiving Holiday – November 28 and 29, 2024  
Christmas Holiday – December 24 and 25, 2024  
New Year’s Holiday – December 31, 2024 and January 1, 2025  
Dr. Martin Luther King’s Birthday – January 20, 2025  
Presidents Day – February 17, 2025  
Memorial Day – May 26, 2025  
Juneteenth – June 19, 2025

### SIP Early Release Days

September 24, 2024  
December 20, 2024  
February 13, 2025  
March 4, 2025  
April 17, 2025  
May 23, 2025

Middle & High School Dismissal at 12:30 PM  
Martin Elementary Dismissal at 12:55 PM  
Elementary Dismissal at 1:30 PM

### Parent Teacher Conferences - No School

November 25, 2024 – 9:00 a.m. to 8:00 p.m.  
November 26, 2024 – 7:00 a.m. to 12:00 p.m.

### Winter Holiday Break - No School

December 23, 2024 – January 6, 2025

### Spring Break - No School

March 24, 2025 – March 28, 2025

\* Student days = 174  
\* Teacher days = 180  
(Exclusive of 2 floating SIP Days)

### New Staff / Teacher Orientation Days

August 8, 2024 – All New Staff  
August 9, 2024 – New Teachers Only

### 12-Month Staff Floating Holidays / Offices Closed

July 5, 2024 – in lieu of Casimir Pulaski Day  
November 27, 2024 – in lieu of Veteran’s Day

### School Begins

August 14, 2024 (Grades 1-12)  
August 15, 2024 (ECC and Kindergarten)

### ECC Parent Education Days

September 24, 2024  
October 25, 2024  
November 22, 2024  
December 20, 2024  
February 13, 2025  
March 3-4, 2025 (Parent-Teacher Conferences)  
April 17, 2025  
May 23, 2025

### K-5 Grading Periods

November 8, 2024 – End of 1<sup>st</sup> Trimester (59 days)  
February 21, 2025 – End of 2<sup>nd</sup> Trimester (56 days)  
May 23, 2025 – End of 3<sup>rd</sup> Trimester (59 days)

### Middle School Grading Periods

October 10, 2024 – End of 1<sup>st</sup> Quarter (41 days)  
December 20, 2024 – End of 2<sup>nd</sup> Quarter (43 days)  
March 14, 2025 – End of 3<sup>rd</sup> Quarter (46 days)  
May 23, 2025 – End of 4<sup>th</sup> Quarter (44 days)

### High School Grading Periods

December 20, 2024 – End of 1<sup>st</sup> Semester (84 days)  
May 23, 2025 – End of 2<sup>nd</sup> Semester (90 days)

### Last Day of School

May 23, 2025

### Huntley High School Graduation

May 17, 2025

### 8<sup>th</sup> Grade Promotion

May 21, 2025 – Marlowe Middle School  
May 22, 2025 – Heineman Middle School

\* Friday, May 23, 2025 will be the earliest last day of school **if NO emergency days are used.**

\* Monday, June 2, 2025 will be the last day of school if **ALL 5 emergency days are used.**

**Huntley Community School District 158 – Board of Education  
Personnel Report  
November 9, 2023**

**Certified**

<b>Change in Assignment, Status or Position</b>	<b>Location</b>	<b>Name</b>	<b>Salary</b>	<b>Effective Date</b>
Nurse/Certified	Mackeben	Magdalena Rodriguez	B0 \$40,104.81 (prorated to 129 days)	October 30, 2023

<b>Resignations</b>	<b>Location</b>	<b>Name</b>	<b>Salary/Reason</b>	<b>Effective Date</b>
MTSS Facilitator	High School	Craig Jahnke	\$51,593.60/Voluntary	November 1, 2023
Teacher/Special Education	ECC	Elizabeth Straka	\$53,876.21/Voluntary	December 22, 2023

**Educational Support**

<b>New Position</b>	<b>Location</b>	<b>Name</b>	<b>Salary</b>	<b>Effective Date</b>
Paraprofessional	Leggee	Kimberly Mete (N)	\$17.00 per hour	November 6, 2023

<b>Replacements</b>	<b>Location</b>	<b>Name</b>	<b>Salary</b>	<b>Effective Date</b>
Elementary Supervisor	Martin	Melissa Iverson (N)	\$15.25 per hour	October 30, 2023
Bus Aide	Transportation	Melissa Rehberger (N)	\$15.25 per hour	October 30, 2023
Bus Driver	Transportation	Timothy Dill (N)	\$20.75 per hour	October 25, 2023

<b>Resignations</b>	<b>Location</b>	<b>Name</b>	<b>Salary/Reason</b>	<b>Effective Date</b>
Administrative Assistant	High School	Dena Jetel	\$19.79 per hour/ Voluntary	November 8, 2023
Administrative Assistant	Transportation	Kimberley Stangel	\$17.06 per hour/ Voluntary	October 30, 2023
Bus Aide	Transportation	Rachel Quinn	\$15.25 per hour/ Voluntary	October 25, 2023

**Extra-Curricular**

<b>Sport/Activity</b>	<b>Home School</b>	<b>Name</b>	<b>Amount</b>	<b>Effective</b>
Bowling – Girls	Out of District	Eric DeBello	\$4,874.00	2023-24 School Year
Swimming – Boys (Head)	Out of District	Bryan Sewell	\$4,874.00	2023-24 School Year
3-5 Young Authors Coordinator	Conley	Michele Busky	\$748.00	2023-24 School Year
Cheerleading (Asst)	Out of District	Jamie Stedman	\$2,436.00	2023-24 School Year
7 <sup>th</sup> Grade Girls Basketball (Asst)	Heineman	Paul Brass	\$1,954.00	2023-24 School Year

**Huntley Community School District 158 – Board of Education  
Personnel Report  
November 9, 2023**

**Mandated Leaves**

<b>Type</b>	<b>Location</b>	<b>Number of Staff</b>
FMLA	High School	3
FMLA	Leggee	1
FMLA	Conley	1
FMLA/Intermittent	Marlowe	2
FMLA/Intermittent	Leggee	1

**Non-Mandated Leaves**

<b>Type</b>	<b>Location</b>	<b>Number of Staff</b>
Medical	Chesak	1
One Year Personal Unpaid Leave for the 2024-25 School Year	ECC	1



# Huntley Community School District 158

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650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.district158.org](http://www.district158.org)

To: Board of Education and Administration

From: Mark Altmayer, Chief Financial Officer

Date: November 9, 2023

Subject: **Payables Reports**  
Board of Education Meeting, November 9, 2023  
Finance Committee

---

The Administration is seeking to move the following reports forward for action at the next Board Meeting. All of the reports below were presented at the November 2, 2023 Committee of the Whole Meeting.

Purchase Orders - Purchase orders issued from October 12, 2023 to October 26, 2023 for which Administration is requesting Board Approval to issue payment once invoices have been received. Invoices which exceed an approved Purchase Order by \$100 or 10% of the Purchase Order (whichever is lower) will not be issued without additional Board approval. Purchase orders total \$397,681.27.

Accounts Payable - Open accounts payable for which the Board has not approved purchase orders (i.e. employee reimbursements, refunds for fees, etc.). Accounts payable total \$12,025.32.

Imprest Checks Issued - Payments made through October 26, 2023 for which the Board had not previously approved purchase orders. Imprest checks total \$74,619.95.

Disbursements Issued - Disbursements issued from October 5, 2023 to October 26, 2023. Disbursements issued total \$2,547,073.58.

## **RECOMMENDATION**

The Finance Committee, which met on November 2, 2023, recommends the Board of Education approve the above-referenced Payables at the November 9, 2023 Regular Board meeting.



# Huntley Community School District 158

---

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.district158.org](http://www.district158.org)

To: Board of Education and Administration

From: Mark Altmayer, Chief Financial Officer

Date: November 9, 2023

Subject: **Fiscal Year 2023 Audit Report**  
Board of Education Meeting, November 9, 2023  
Finance Committee

---

Administration is pleased to present the Fiscal Year 2023 Audit Report.

The audit went very smoothly and no material findings were noted. Hard copies were distributed to the Board of Education at the Committee of the Whole Meeting. Our partner from Evans, Marshall & Pease presented the year end results and the Audit Report.

## **RECOMMENDATION**

Administration requests that the Board of Education approve the Fiscal Year 2023 Audit Report as presented at the November 9<sup>th</sup> Board of Education Meeting.

***ANNUAL FINANCIAL REPORT***

**HUNTLEY COMMUNITY  
SCHOOL DISTRICT 158  
ALGONQUIN, IL**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
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## EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

1875 Hicks Road  
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700  
Facsimile (847) 221-5701

### **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Huntley Community School District 158  
Algonquin, Illinois

#### **Report on the Audit of the Financial Statements**

##### ***Qualified Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Huntley Community School District 158, Algonquin, Illinois (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Qualified 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.

##### ***Matter Giving Rise to the Qualified Opinion***

The District has elected to omit the disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***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 opinions. 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 Matters***

#### ***Prior-Year Comparative Information***

We have previously audited the District's 2022 financial statements, and we expressed qualified audit opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information in our report dated October 20, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2022, (not presented herein), and have issued our report October 20, 2022, which contained qualified opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information. The supplementary information, as listed in the table of contents, for the year ended June 30, 2022, is presented for purposes of additional analysis 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 2022 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2022.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Evans, Marshall & Pease, P.C.*

Evans, Marshall & Pease, P.C.  
Certified Public Accountants

Rolling Meadows, Illinois  
October 31, 2023

**REQUIRED SUPPLEMENTARY INFORMATION**  
**Management's Discussion and Analysis**

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HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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The discussion and analysis of Huntley Community Unit School District 158's (the "District") financial performance provides an overall review of the District's financial activities for the year ended June 30, 2023. The District management encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

Certain comparative information between the current year and the prior year is required to be presented in this management discussion and analysis (MD&A). The information is presented throughout the report to illustrate the differences in the District's results between the two years.

### **Financial Highlights**

During the past year, the District continued its focus on moving forward. Curriculum and Instruction continued its focus on innovative and alternative programming. The District applied for and received several notable grants, and major capital projects were completed.

Throughout the 2022-2023 school year, the District continued to meet its mission of all students always! During the year, the District improved tier 1 supports through the purchase and adoption of a new math curriculum, provided additional professional learning in the areas of literacy instruction, increased dual language offerings while continuously implementing intentional structures and materials to support student learning needs. The District accomplishes all of this through intentional decision making through an equity lens ensuring that we prioritize analysis of the impact we have on our under-served and marginalized populations, as well as proactively identify and eliminate inequities.

As negative financial implications remain from the pandemic such as supply chain issues driving up costs, combined with the financial distress in the State, Huntley 158 has solidified its commitment to fiscal responsibility as one of the most operationally efficient, sustainable and energy efficient districts in the state. The District remains acutely aware of its responsibility to all stakeholders, including students, staff, families, and taxpayers.

### **Strategic Initiatives**

In fiscal year 2022, the District revised its strategic plan and direction through a community engagement process named Destination 158! This citizen-led program brought parents and District residents together to develop a plan to keep its schools moving forward in the years ahead. The results of this activity serve as the foundation for the District's Strategic Plan.

The District's mission statement is, "Our learning community will inspire, challenge and empower all students always." The fiscal year 2023 four key long-term goals are as follows:

Goal One: All students achieve personal growth and development;

Goal Two: All students are prepared to achieve their lifelong goals;

Goal Three: All students learn in environments that are safe, secure and supportive;

Goal Four: The District remains sustainable to meet the needs of students & the community.

### **Operating Results**

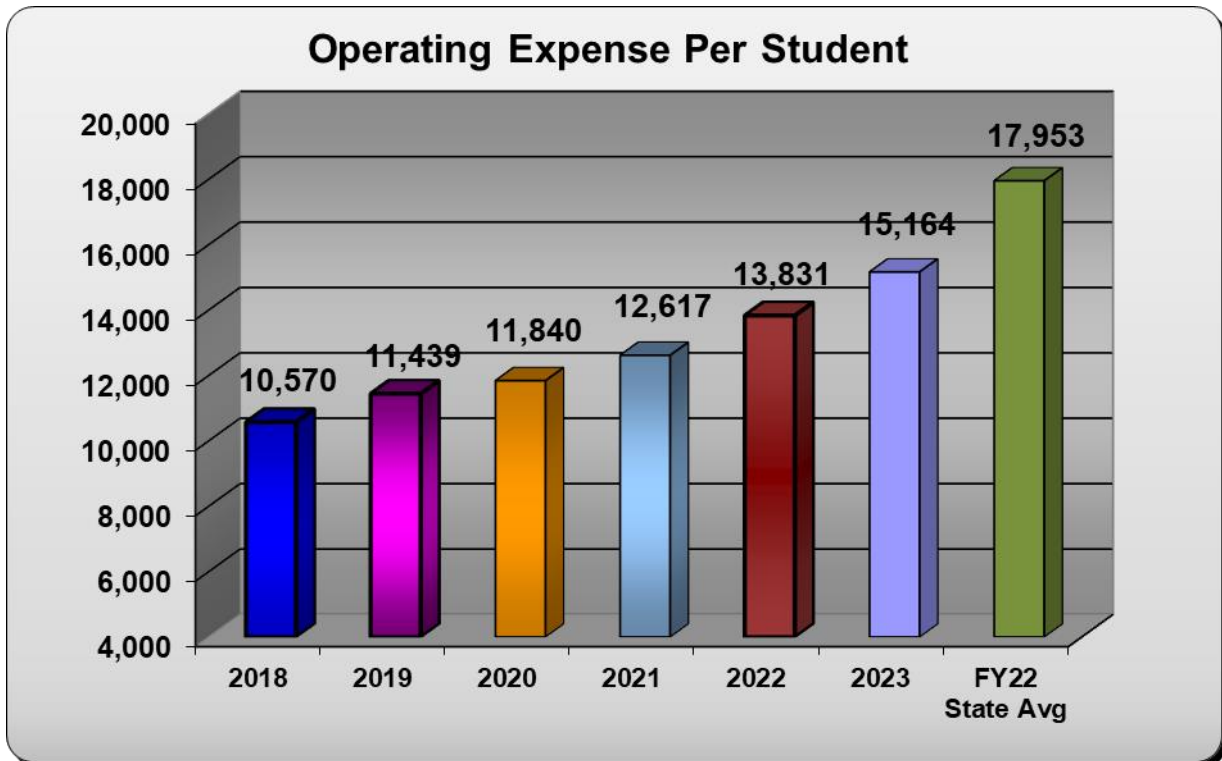
For the fiscal year ended June 30, 2023, the District's operating deficit approximated (\$1.6) million after Other Financing Sources. In fiscal year 2023, the District budgeted a \$252 thousand surplus. The fiscal 2023 budget deficit was primarily driven by health insurance expense exceeding budget by approximately 19.1% or \$2.1 million as a result of an increase of large claimants during the year, offset by local revenue favorability as noted below.

During the year, there were notable variances from budget impacting the overall operating results of the District. Notable revenues and expenses include:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

- ✓ The District's Earnings on Investments, driven by a favorable economy, exceeded budgeted revenue by \$270 thousand.
- ✓ Driven by a significantly improved economy, Corporate Personal Property Replacement Taxes exceeded budget by approximately \$458 thousand with \$1.59 million being received.
- ✓ Federal Revenue was unfavorable to budget by (\$825) thousand primarily due to the reimbursement grants such as the IDEA Flow Through, ESSER and ARP not being fully expended. These dollars carry over to the fiscal year 2024 Budget.
- ✓ Purchased Services were unfavorable to budget by approximately (\$1.64) million, primarily driven by an increase in contracted instructional and transportation services, the result of the District's employee shortfall.
- ✓ Supplies & Materials were favorable to budget by approximately \$1.90 million, primarily driven by favorability for ESSER Supplies, Natural Gas, Diesel and Propane.
- ✓ The District had capital outlay expenditures in the amount of \$3,600,243 primarily consisted of roofing restoration at Huntley High School, asphalt replacement and redesign at Marlowe Middle School, as well as the electrical vehicle infrastructure within the Transportation Department.
- ✓ The District paid \$9,694,092 in lease and bond principal.

The District's operating funds, which include the Educational Fund, Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, and Working Cash Fund, ended the year with an operating fund balance of \$37.57 million.



HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Over the past several years, the District has continued to drive operational efficiency while maintaining quality of education with minimum impact to the classroom. These operational efficiency initiatives continue to improve our financial position. As a result, the District's operating cost per pupil continues to be well below the State average. As a result of an increased expenses, primarily driven by ESSER/ARP funding, the District's operating cost per pupil increased 9.6% from \$13,831 per student in fiscal year 2022 to \$15,164 in fiscal year 2023. The District's operating cost per pupil continues to be the one of the lowest in McHenry County for all K-12 districts and significantly below the State's 2023 average operating cost per pupil of \$17,953 per student. Please note, the State average increased 12% from \$16,026 to \$17,953 per student. See chart above.

### **Planning for the Future**

Although the State has approved a budget and the Evidence-Based Funding Model, uncertainty with additional education funding remains, thus challenging the District financially. This challenge will continue in the years to come. In fiscal year 2023, the District was notified that we moved into Tier I status within the Evidence Based Funding (EBF) Model. The EBF Tier I designation reflects those districts in the State that are the furthest from adequacy, and as such, receive additional funding. The District's new final percent of adequacy is 72.3%. As a result of this new Tier I status and funding available, the District remains hold harmless and will be receiving approximately \$2.82 million of additional funding in fiscal year 2024. In fiscal year 2023, the District received \$1.29 million of additional funding.

In fiscal year 2014, the District began the process of setting aside funds for future capital projects. Over the past several years the Board of Education has approved a resolution restricting dollars for "reserve for replacement." The resolution states that the sum of dollars "...currently on deposit within the Educational Fund, and not designated or committed for any other purpose(s), is hereby designated and committed for future capital improvements of the District." These dollars are noted as "Committed" under Fund Balances on the Balance Sheet. Thus, at the end of fiscal year 2023, the total Committed Reserve for Replacement funds totaled \$4.1 million. (See Note 13 in the Notes to Financial Statements.)

Subsequent to year end, the District continues its effort to identify opportunities to restructure its debt, specifically related to the Series 2014 General Obligation Refunding School Bonds in an effort to reduce debt service for the District.

### **Financial Rating**

The Illinois State Board of Education has used its financial profile to evaluate districts since 2003. The overarching goal is to objectively assess the financial health of all school districts so that the public can gain a better understanding of where their district ranks in comparison to others. All of the amounts that comprise the calculation formula are derived from the ISBE Annual Financial Report, which is audited by the District's external auditors. A district's Financial Profile, as measured by the Illinois State Board of Education, is based upon a weighted combination of five ratios:

- Fund Balance to Revenue Ratio
- Expenditure to Revenue Ratio
- Days Cash on Hand
- Percent of Short-Term Borrowing Maximum Remaining
- Percent of Long-Term Debt Margin Remaining

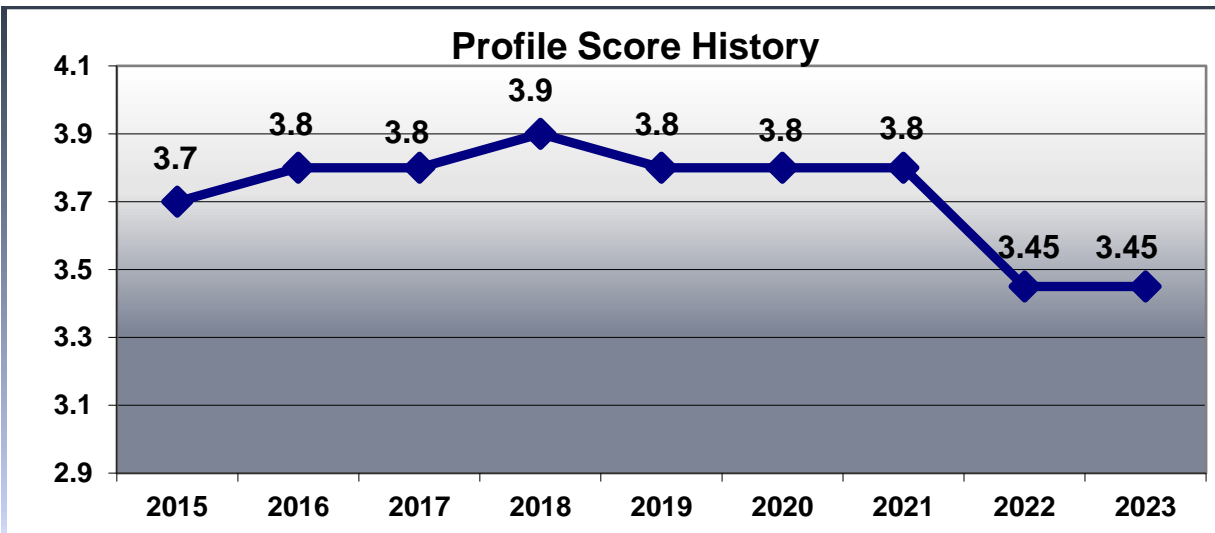
While an estimated profile is identified here, it is an estimation and may change, as the final profile score will be calculated by ISBE. Total profile scores are identified as follows:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<b>Score</b>	<b>Rating</b>	<b>Description</b>
3.54 - 4.00	Financial Recognition	The highest category of financial strength.
3.08 - 3.53	Financial Review	The next highest financial health category.
2.62 - 3.07	Financial Early Warning	ISBE will be monitoring these districts closely and offering proactive technical assistance.
1.00 - 2.61	Financial Watch	ISBE will be monitoring these districts very closely and offering them technical assistance including, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories, and enrollment projections.

In fiscal year 2023, primarily as a result of increased health insurance claims, the District's Financial Profile Rating is that of "Review" at 3.45. Although the rating is one notch below that of "Recognition", it continues to reflect the District's strong commitment to financial health. The District has a specific strategic planning goal in fiscal year 2024 to resume to the rating of "Recognition"

As a result of the fiscal year 2023 operating deficit, the Expenditure to Revenue Ratio decreased from a maximum value of 1.4 to that of 1.05. The 35-basis point decrease represents the difference between the fiscal year's 2021 Profile rating of 3.8 to this year's Profile rating of 3.45. The District is expecting to return to a rating of "Recognition" in fiscal year 2024.



**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-Wide financial statements
- Fund financial statements
- Notes to the financial statements

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

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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**Major Features of the Government-Wide and Fund Financial Statements**

	Government-Wide Statements	Fund Financial Statements Governmental Funds
Scope	Entire District	The activities of the District
Required financial statements	Statement of net position	Balance sheet
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or liabilities included
Type of deferred inflows/outflows of resources information	All deferred inflows and outflows of resources, financial, short-term and long-term	Generally deferred outflows of resources to be used up and deferred inflows that come due during the year or soon thereafter; no capital or debt included
Type of inflow/outflow information	All revenues and expenses during the year, regardless of dates of actual cash transactions	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred inflows of resources, deferred outflows of resources and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or declining.

The statement of activities presents information showing how the District's net position changed during the fiscal year being reported. It includes a description of the expenses and revenues for all governmental activities for the fiscal year. Revenues from specific programs and grants are identified by the functions that they support.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District's governmental activities include instructional services (regular education, special education and other) and supporting services, including operation and maintenance of facilities.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Fund Financial Statements

A fund is a self-balancing group of accounts with its own assets, liabilities, revenues and expenditures. Each fund is used to maintain control over resources and expenditures that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into one category: governmental funds (the District maintains no proprietary funds and no fiduciary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, where the focus is on the government as a whole, governmental fund financial statements focus their reporting on individually significant funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains governmental funds during the year. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund (Educational, Working Cash Accounts) and the major funds which are the Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund, Capital Projects Fund and Fire Prevention and Safety Fund.

The District adopts an annual budget for each of the funds. A budgetary comparison statement is provided for the General Fund and each major fund in the basic financial statements as other information to demonstrate compliance with this budget.

*Notes to the financial statements*

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

*Other Information*

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the District's operations presented to supplement the basic financial statements and progress in funding related to the Teachers' Retirement System (TRS), Illinois Municipal Retirement Fund (IMRF), and Teachers' Health Insurance Security (THIS) Fund. The *Supplementary Information* provides additional analysis derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

**Government-Wide Financial Analysis**

Statement of Net Position: The following summary data is compared with data from the preceding year. The following provides a summary of the District's Statement of Net Position as of June 30, 2023 and 2022 (Table 1):

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

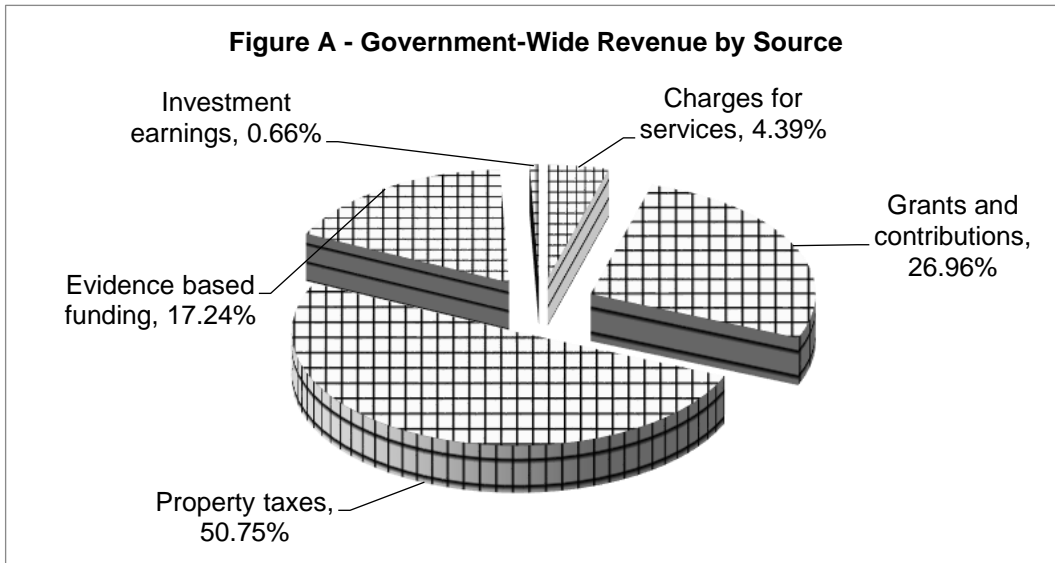
Table 1 Condensed Statement of Net Position			
	2023	2022	% Change
Current assets	\$ 102,953,046	\$ 104,321,314	-1.31%
Other assets	193,027,493	197,863,847	-2.44%
Total Assets	<u>295,980,539</u>	<u>302,185,161</u>	<u>-2.05%</u>
Total Deferred Outflows of Resources	<u>16,580,138</u>	<u>9,982,357</u>	<u>66.09%</u>
Current liabilities	18,748,459	19,787,484	-5.25%
Non-current liabilities	127,183,354	125,870,700	1.04%
Total Liabilities	<u>145,931,813</u>	<u>145,658,184</u>	<u>0.19%</u>
Total Deferred Inflows of Resources	<u>45,376,779</u>	<u>45,492,292</u>	<u>-0.25%</u>
Net investment in capital assets	102,976,971	100,546,343	2.42%
Restricted	23,929,381	25,003,058	-4.29%
Unrestricted	<u>(5,654,267)</u>	<u>(4,532,359)</u>	<u>24.75%</u>
Total Net Position	<u><u>\$ 121,252,085</u></u>	<u><u>\$ 121,017,042</u></u>	<u><u>0.19%</u></u>

*Changes in Net Position from Operating Results:* The following is a summary of the District's changes in net position for the year ending June 30, 2023, and 2022 (Table 2):

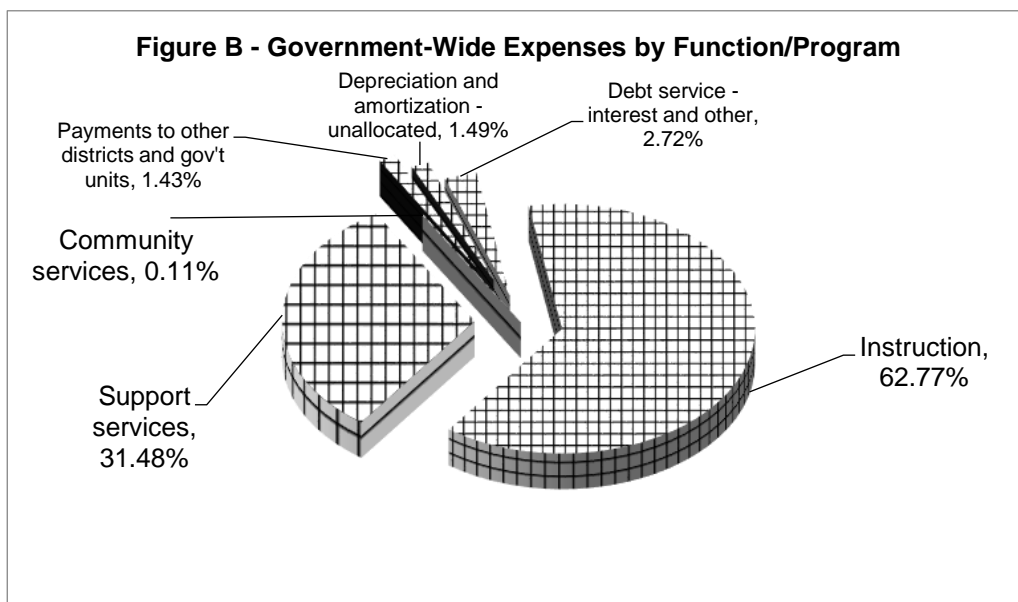
Table 2 Changes in Net Position			
	2023	2022	% Change
<i>Revenues</i>			
Program revenues			
Charges for services	\$ 7,413,820	\$ 4,668,471	58.81%
Grants and contributions	45,572,873	43,524,703	4.71%
General revenues			
Property taxes	84,203,549	81,668,285	3.10%
Personal property replacement taxes	1,595,733	1,529,007	4.36%
Evidence based funding	29,136,378	27,885,072	4.49%
Investment earnings	1,117,086	(91,701)	1318.18%
Total Revenues	<u>169,039,439</u>	<u>159,183,837</u>	<u>6.19%</u>
<i>Expenses</i>			
Instruction	105,953,304	97,512,604	8.66%
Support services	53,143,754	47,507,119	11.86%
Community services	187,683	115,008	63.19%
Payments to other districts and gov't units	2,416,067	2,050,916	17.80%
Debt service - interest and other	4,584,795	6,288,211	-27.09%
Depreciation/amortization - unallocated	2,518,793	2,433,568	3.50%
Total Expenses	<u>168,804,396</u>	<u>155,907,426</u>	<u>8.27%</u>
<i>Change in Net Position</i>	235,043	3,276,411	
<i>Net Position - Beginning</i>	<u>121,017,042</u>	<u>117,740,631</u>	
<i>Net Position - Ending</i>	<u><u>\$ 121,252,085</u></u>	<u><u>\$ 121,017,042</u></u>	

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**Revenues by Source:** Taxes, including personal property taxes, in the amount of \$85,799,282 accounted for 50.75% of total revenues, grants and contributions in the amount of \$45,572,873 accounted for 26.96%, charges for services in the amount of \$7,413,820 accounted for 4.39%, evidence based funding formula in the amount of \$29,136,378 accounted for 17.24%, and investment earnings in the amount of \$1,117,086 accounted for 0.66% (Figure A).



**Expenses by Function:** Expenses for instruction in the amount of \$105,953,304 accounted for 62.77% of total expenses, while support services in the amount of \$53,143,754 accounted for 31.48%, community services in the amount of \$187,683 accounted for 0.11%, payments to other districts and governmental units in the amount of \$2,416,067 accounted for 1.43%, debt service interest and other in the amount of \$4,584,795 accounted for 2.72%, and depreciation/amortization – unallocated in the amount of \$2,518,793 accounted for 1.49% (Figure B).



HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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**Financial Analysis of the District's Funds**

The financial performance of the District reflects the financial climate of the country as a whole and Illinois in particular. Expenditures and revenues are monitored carefully. Financial updates and projections are shared with the Board of Education regularly. Account balances for all funds are positive for the year ended June 30, 2023. The governmental funds reported a combined ending fund balance of \$46,855,322, which was a decrease from last year's ending fund balance of \$47,880,811.

General Fund (Educational and Working Cash Accounts)

- Fund balance decreased by \$1,277,739, resulting in an ending fund balance of \$21,356,963.

Operations and Maintenance Fund

- Fund balance increased by \$1,122,298 resulting in an ending fund balance of \$9,643,335.

Transportation Fund

- Fund balance decreased by \$1,517,525 resulting in an ending fund balance of \$5,067,093.

Municipal Retirement/Social Security Fund

- Fund balance increased by \$58,428 resulting in an ending fund balance of \$1,502,812.

Debt Service Fund

- Fund balance increased by \$200,525 resulting in an ending fund balance of \$7,515,748.

Capital Projects Fund

- Fund balance decreased by \$706,473 resulting in an ending fund balance of \$644,024.

Fire Prevention and Safety Fund

- Fund balance increased by \$6 resulting in an ending fund balance of \$30,356.

**Capital Assets and Long-term Debt**

*Capital Assets*

By the end of fiscal year 2023, the District invested \$193,027,493 (net of depreciation/amortization) in a broad range of capital assets, including land, various improvements, and equipment (Table 3).

Table 3 Capital Assets			
	2023	2022	% Change
Land	\$ 10,899,723	\$ 10,899,723	0.00%
Construction in progress	728,500	-	N/A
Site improvements	24,081,387	23,358,527	3.09%
Buildings and improvements	153,089,625	156,811,392	-2.37%
Equipment	1,016,951	1,006,899	1.00%
Vehicles	3,005,920	4,104,029	-26.76%
Right-to-use leased equipment	205,387	104,029	97.43%
<b>Total</b>	<b>\$ 193,027,493</b>	<b>\$ 196,284,599</b>	<b>-1.66%</b>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Additional information on the District's capital assets can be found in Note 8 to the financial statements.

*Long-term Liabilities*

At June 30, 2023, the District had total bonded debt and leases outstanding of \$113,247,483 (Table 4).

Table 4 Long-term Debt			
	2023	2022	% Change
Bonds payable	\$ 113,029,119	\$ 119,324,327	-5.28%
Leases payable	218,364	103,854	110.26%
<b>Total</b>	<b>\$ 113,247,483</b>	<b>\$ 119,428,181</b>	<b>-5.18%</b>

Additional information on the District's long-term liabilities can be found in Note 8 to the financial statements.

**Budgetary Analysis**

For the year ended June 30, 2023, expenditures exceeded budget in the General Fund by \$36,313,340, driven by unbudgeted on-behalf expenditures of \$33,522,586 (on-behalf is the payment by the State to the Teachers' Retirement System (TRS) and the Teachers' Health Insurance Security (THIS) fund discussed elsewhere in this audit report). The on-behalf expenditures are monies over which the District has no control and never sees on its books. In fact, the State does not always make this contribution, or make it on time. This contribution by the State must be shown in the audit, but it should be kept in mind that to get a true picture of the District's financial position, this contribution must be discounted. In addition, the expenditures exceeded budget in the Debt Service Fund by \$529,207, due to GASB 87 copier lease payments and bond refunding issuance costs; and the Capital Projects Fund by \$558. The over expenditures in these funds were covered by the District's existing fund balances.

**Factors Affecting the District's Future**

The District is aware of the following factors that may affect its future financial health:

- The consumer price index for all urban consumers (CPI-U) has been increasing. The District is experiencing rising costs of supplies, services, employment, and benefits.
- Cost increases exceeding the general rate of inflation continue to be expected for the District relative to healthcare obligations for fiscal year 2023 and beyond. These costs represent a significant portion of the District's budget and their rate of increase is a concern to Administration and the Board of Education.
- The District will continue to work to obtain the best interest rates possible on its investments in a changing interest rate market.
- The continued deterioration of the financial condition of the statewide Teachers Retirement System (TRS) and the threat of the normal cost for the pension system being passed on to the District.
- Property tax appeals leading to assessment reductions and eroding District property tax collections or EAV.
- The District's employment groups are under contract as follows:
  - Teaching staff (Huntley Education Association) through fiscal year 2024.
  - Educational support staff (Huntley Education Support Personnel Association) through fiscal year 2025.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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**Requests for Information**

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, please contact Mark Altmayer, CPA, Chief Financial Officer/Treasurer.

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## **BASIC FINANCIAL STATEMENTS**

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HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STATEMENT OF NET POSITION  
JUNE 30, 2023  
WITH COMPARATIVE ACTUAL TOTALS FOR JUNE 30, 2022

	2023	2022
<b>ASSETS</b>		
Cash and investments	\$ 55,524,763	\$ 60,680,653
Receivables (net of allowance for uncollectibles)	41,361,229	39,616,392
Intergovernmental receivable	4,173,813	3,261,675
Prepaid items	1,893,241	762,594
Net pension asset	-	1,579,248
Capital assets		
Not being depreciated	11,628,223	10,899,723
Net of accumulated depreciation/amortization	<u>181,399,270</u>	<u>185,384,876</u>
Total Assets	<u>295,980,539</u>	<u>302,185,161</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charge on refunding	6,704,269	6,262,542
Pensions	<u>9,875,869</u>	<u>3,719,815</u>
Total Deferred Outflows of Resources	<u>16,580,138</u>	<u>9,982,357</u>
<b>LIABILITIES</b>		
Accounts payable and other accrued liabilities	17,053,875	17,794,379
Accrued interest payable	1,316,438	1,120,967
Unearned revenues	378,146	725,275
Other	-	146,863
Noncurrent liabilities		
Due within one year	22,430,308	22,164,559
Due in more than one year	<u>104,753,046</u>	<u>103,706,141</u>
Total Liabilities	<u>145,931,813</u>	<u>145,658,184</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	40,848,149	38,708,813
Pensions	<u>4,528,630</u>	<u>6,783,479</u>
Total Deferred Inflows of Resources	<u>45,376,779</u>	<u>45,492,292</u>
<b>NET POSITION</b>		
Net investment in capital assets	102,976,971	100,546,343
Restricted for		
Student activities	842,451	877,916
Operations and maintenance	9,643,335	8,521,037
Transportation	5,067,093	6,584,618
Municipal retirement/social security	1,502,812	1,444,384
Debt service	6,199,310	6,194,256
Capital projects	674,380	1,380,847
Unrestricted	<u>(5,654,267)</u>	<u>(4,532,359)</u>
Total Net Position	<u>\$ 121,252,085</u>	<u>\$ 121,017,042</u>

The accompanying notes to the financial statements are an integral part of this statement.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL TOTALS AS OF JUNE 30, 2022

Functions/ Programs	Expenses Disbursed	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 105,953,304	\$ 4,580,021	\$ 40,284,410	\$ -
Support services	53,143,754	2,833,799	5,238,463	50,000
Community services	187,683	-	-	-
Payments to other districts and gov't units	2,416,067	-	-	-
Interest and other	4,584,795	-	-	-
Unallocated depreciation/amortization*	2,518,793	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 168,804,396</b>	<b>\$ 7,413,820</b>	<b>\$ 45,522,873</b>	<b>\$ 50,000</b>

**GENERAL REVENUES**

Taxes

Real estate taxes, levied for educational purposes

Real estate taxes, levied for specific purposes

Real estate taxes, levied for debt service

Corporate personal property replacement taxes

Evidence based funding

Investment earnings

Total General Revenues

**CHANGES IN NET POSITION**

NET POSITION - BEGINNING OF YEAR

NET POSITION - END OF YEAR

\* This amount excludes direct depreciation expenses of the various programs.

The accompanying notes to the financial statements are an integral part of this statement.

<u>2023</u>	<u>2022</u>
Net (Expense) Revenue and Changes in Net Position	
<u>\$ (61,088,873)</u>	<u>\$ (59,498,425)</u>
(45,021,492)	(37,328,124)
(187,683)	(115,008)
(2,416,067)	(2,050,916)
(4,584,795)	(6,288,211)
<u>(2,518,793)</u>	<u>(2,433,568)</u>
<u>(115,817,703)</u>	<u>(107,714,252)</u>
58,090,052	56,002,945
14,861,365	14,294,587
11,252,132	11,370,753
1,595,733	1,529,007
29,136,378	27,885,072
<u>1,117,086</u>	<u>(91,701)</u>
<u>116,052,746</u>	<u>110,990,663</u>
235,043	3,276,411
<u>121,017,042</u>	<u>117,740,631</u>
<u>\$ 121,252,085</u>	<u>\$ 121,017,042</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023  
WITH COMPARATIVE ACTUAL TOTALS FOR JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
<b>ASSETS</b>				
Cash and investments	\$ 31,583,328	\$ 10,743,398	\$ 3,342,526	\$ 1,635,696
Receivables (net of allowance for uncollectibles):				
Property taxes	28,559,661	4,430,076	1,119,519	1,489,695
Replacement taxes	251,630	-	-	-
Intergovernmental	2,378,293	-	1,795,520	-
Other	223,538	25,418	-	-
Due from activity funds	12,498	-	-	-
Prepaid items	210,319	1,029,352	198,918	-
<b>Total Assets</b>	<b>\$ 63,219,267</b>	<b>\$ 16,228,244</b>	<b>\$ 6,456,483</b>	<b>\$ 3,125,391</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,821,226	\$ 2,063,549	\$ 31,674	\$ 172,510
Salaries and wages payable	7,984,419	11,950	4,111	-
Due to other governments	-	-	-	-
Health insurance payable	2,999,365	76,821	263,864	-
Unearned revenues	257,796	120,350	-	-
Other	-	-	-	-
<b>Total Liabilities</b>	<b>14,062,806</b>	<b>2,272,670</b>	<b>299,649</b>	<b>172,510</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	27,799,498	4,312,239	1,089,741	1,450,069
<b>Total Deferred Inflows of Resources</b>	<b>27,799,498</b>	<b>4,312,239</b>	<b>1,089,741</b>	<b>1,450,069</b>
<b>FUND BALANCES</b>				
Nonspendable	210,319	1,029,352	198,918	-
Restricted	842,451	8,613,983	4,868,175	1,502,812
Committed	4,100,000	-	-	-
Unassigned	16,204,193	-	-	-
<b>Total Fund Balances</b>	<b>21,356,963</b>	<b>9,643,335</b>	<b>5,067,093</b>	<b>1,502,812</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 63,219,267</b>	<b>\$ 16,228,244</b>	<b>\$ 6,456,483</b>	<b>\$ 3,125,391</b>

The accompanying notes to the financial statements are an integral part of this statement.

Debt Service Fund	Capital Projects Fund	Fire Prevention and Life Safety Fund	Total	
			2023	2022
\$ 6,928,364	\$ 1,261,095	\$ 30,356	\$ 55,524,763	\$ 60,680,653
5,249,194	-	-	40,848,145	38,708,813
-	-	-	251,630	250,511
-	-	-	4,173,813	3,261,675
-	-	-	248,956	640,606
-	-	-	12,498	16,462
447,337	7,315	-	1,893,241	762,594
<u>\$ 12,624,895</u>	<u>\$ 1,268,410</u>	<u>\$ 30,356</u>	<u>\$ 102,953,046</u>	<u>\$ 104,321,314</u>
\$ -	\$ 624,386	\$ -	\$ 5,713,345	\$ 7,572,406
-	-	-	8,000,480	7,419,778
-	-	-	-	314,414
-	-	-	3,340,050	2,487,781
-	-	-	378,146	725,275
-	-	-	-	146,863
-	624,386	-	17,432,021	18,666,517
5,109,147	-	-	39,760,694	37,773,986
5,109,147	-	-	39,760,694	37,773,986
447,337	7,315	-	1,893,241	762,594
7,068,411	636,709	30,356	23,562,897	25,665,583
-	-	-	4,100,000	4,100,000
-	-	-	16,204,193	17,352,634
7,515,748	644,024	30,356	45,760,331	47,880,811
<u>\$ 12,624,895</u>	<u>\$ 1,268,410</u>	<u>\$ 30,356</u>	<u>\$ 102,953,046</u>	<u>\$ 104,321,314</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023

Total fund balances - governmental funds		\$ 45,760,331
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		193,027,493
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.		
Deferred outflows - pension related	\$ 9,875,869	
Deferred inflows - pension related	<u>(4,528,630)</u>	5,347,239
Deferred inflows of resources related to property taxes, do not relate to current financial resources and are not included in the funds.		(1,087,455)
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.		
Interest payable	(1,316,438)	
Leases payable	(218,364)	
Bonds payable	(113,029,119)	
Pension related debt	<u>(13,208,614)</u>	(127,772,535)
Governmental funds report the effects of premiums, discounts, and refundings and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.		
Deferred amount on refunding	6,704,269	
Premium on bonds	<u>(727,257)</u>	<u>5,977,012</u>
Total net position of governmental activities (Exhibit A)		<u>\$ 121,252,085</u>

The accompanying notes to the financial statements are an integral part of this statement.

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HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
<b>REVENUES</b>				
Local sources	\$ 66,787,618	\$ 9,733,637	\$ 2,483,644	\$ 3,321,985
State sources	28,690,910	2,146,243	3,165,162	-
State on-behalf retirement revenues	33,522,586	-	-	-
Federal sources	7,184,350	-	-	-
<b>Total Revenues</b>	<b>136,185,464</b>	<b>11,879,880</b>	<b>5,648,806</b>	<b>3,321,985</b>
<b>EXPENDITURES</b>				
Current				
Instruction	69,170,979	-	-	1,236,111
Support Services	31,988,165	7,808,002	6,782,732	2,016,655
Community Services	176,892	-	-	10,791
Payments to Other Districts and Gov't Units	2,416,067	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
State on-behalf retirement expenditures	33,522,586	-	-	-
Capital outlay	267,064	2,949,580	383,599	-
<b>Total Expenditures</b>	<b>137,541,753</b>	<b>10,757,582</b>	<b>7,166,331</b>	<b>3,263,557</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,356,289)</b>	<b>1,122,298</b>	<b>(1,517,525)</b>	<b>58,428</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued	-	-	-	-
Leases issued	153,602	-	-	-
Transfers in	-	-	-	-
Transfers out	(75,052)	-	-	-
Payment to escrow agent	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>78,550</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,277,739)</b>	<b>1,122,298</b>	<b>(1,517,525)</b>	<b>58,428</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>22,634,702</b>	<b>8,521,037</b>	<b>6,584,618</b>	<b>1,444,384</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 21,356,963</b>	<b>\$ 9,643,335</b>	<b>\$ 5,067,093</b>	<b>\$ 1,502,812</b>

The accompanying notes to the financial statements are an integral part of this statement.

Debt Service Fund	Capital Projects Fund	Fire Prevention and Life Safety Fund	Total	
			2023	2022
\$ 11,647,598	\$ 508,328	\$ 6	\$ 94,482,816	\$ 88,316,028
-	-	-	34,002,315	33,583,579
-	-	-	33,522,586	29,904,454
-	-	-	7,184,350	7,921,742
<u>11,647,598</u>	<u>508,328</u>	<u>6</u>	<u>169,192,067</u>	<u>159,725,803</u>
-	-	-	70,407,090	65,489,229
-	742,531	-	49,338,085	45,287,931
-	-	-	187,683	115,008
-	-	-	2,416,067	2,050,916
9,694,092	-	-	9,694,092	9,650,073
2,297,831	-	-	2,297,831	2,171,961
137,472	-	-	137,472	109,267
-	-	-	33,522,586	29,904,454
-	-	-	3,600,243	5,339,893
<u>12,129,395</u>	<u>742,531</u>	<u>-</u>	<u>171,601,149</u>	<u>160,118,732</u>
<u>(481,797)</u>	<u>(234,203)</u>	<u>6</u>	<u>(2,409,082)</u>	<u>(392,929)</u>
11,800,000	-	-	11,800,000	10,455,000
-	-	-	153,602	107,616
547,322	-	-	547,322	764,939
-	(472,270)	-	(547,322)	(764,939)
<u>(11,665,000)</u>	<u>-</u>	<u>-</u>	<u>(11,665,000)</u>	<u>(10,350,000)</u>
<u>682,322</u>	<u>(472,270)</u>	<u>-</u>	<u>288,602</u>	<u>212,616</u>
200,525	(706,473)	6	(2,120,480)	(180,313)
<u>7,315,223</u>	<u>1,350,497</u>	<u>30,350</u>	<u>47,880,811</u>	<u>48,061,124</u>
<u>\$ 7,515,748</u>	<u>\$ 644,024</u>	<u>\$ 30,356</u>	<u>\$ 45,760,331</u>	<u>\$ 47,880,811</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2023

Net Change in Fund Balances - total governmental funds (Exhibit D) \$ (2,120,480)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.

Depreciation/amortization expense	\$ (6,857,349)	
Capital outlay over capitalization limits	<u>3,600,243</u>	(3,257,106)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Earned but unavailable taxes		(152,629)
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Bonds and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Issuance of bonds	(11,800,000)	
Payment to escrow agent	11,665,000	
Leases issued	(153,602)	
Principal paid on leases	39,092	
Principal paid on bonds	<u>9,655,000</u>	9,405,490

Some amounts reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.

Accrued interest on long-term debt	(195,471)	
Amortization of bond premiums and discounts	829,044	
Amortization of deferred amounts of refunding	(541,373)	
Accretion on capital appreciation bonds	(2,241,691)	
Changes in pension and related deferred outflows and deferred inflows of resources	<u>(1,490,741)</u>	<u>(3,640,232)</u>

Change in net position of governmental activities (Exhibit B)		<u><u>\$ 235,043</u></u>
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HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Huntley Community School District 158 (the “District”) operates as a public-school system by an elected seven-member Board of Education. The District is organized under the School Code of the State of Illinois, as amended. The District provides education for grades Pre-K through 12. The accounting policies of the District conform to accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District.

**A. The Reporting Entity**

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity is made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The definition of a component unit is a legally separate organization for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The District is financially accountable if it appoints a voting majority of the organization’s governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. The District also may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board. There are no component units, as defined by GASB, which are included in the District’s reporting entity. Even though there are local government agencies within the geographic area served by the District, such as the municipality, library and park district, these agencies have been excluded from the report because they are legally separate and the District is not financially accountable for them.

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

**B. Basis of Presentation**

*Government-Wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. The effect of interfund activity has been removed from these statements. All of the District’s operating activities are considered “governmental activities,” that is, activities that are normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered “business activities.”

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

*Governmental Fund Financial Statements*

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both “measurable and available.” “Measurable” means that the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers property tax revenues available if they are collected within 30 days after year-end. All other state and federal revenues are “measurable and available” if they are vouchered by the Illinois State Board of Education on or before June 30, 2023, and which are normally collected within 60 days of year end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for future maturities of principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers’ Retirement System {TRS} and the Teachers’ Health Insurance Security Fund {THIS}) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and accordingly, when such funds are received, they are recorded as unearned revenues until earned.

The funds of the District are described below:

**Governmental Funds**

General Fund – The General Fund, which consists of the legally mandated Educational Account and the Working Cash Account is the general operating fund of the District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in other funds. This fund is primarily used for most of the instructional and administrative aspects of the District’s operations. Revenues consist largely of local property taxes and state and federal government aid. The Working Cash Account accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the Educational Account and the Special Revenue Fund’s Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Account to other funds must be repaid within one year. As allowed by the School Code of Illinois, this account may be permanently abolished and become a part of the General Fund or it may be partially abated to the Educational Account, Special Revenue Funds, Debt Service Funds, or the Fire Prevention and Life Safety Fund.

Special Revenue Funds – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes and include the Operations and Maintenance Fund, Transportation Fund, and the Municipal Retirement Fund other than those accounted for in the Debt Service Fund, Capital Projects Funds, or Fiduciary Funds.

Debt Service Fund – The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. Since there are no legal requirements on bond indentures which mandate a separate fund be established for each bond issue, the District maintains one Debt Service Fund for all issues.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Capital Projects Fund – The Capital Projects Funds include both the Capital Projects Fund and the Fire Prevention and Life Safety Fund. The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital projects. The Fire Prevention and Life Safety Fund accounts for financial resources to be used for school construction projects and authorized fire prevention and life safety projects.

**Proprietary Fund Types (not included in government-wide statements)**

There are no proprietary fund types.

**Fiduciary Fund Types (not included in government-wide statements)**

There are no fiduciary fund types.

**Major and Non-major Funds**

An emphasis is placed on major funds with the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- Total assets, liabilities, revenues, and expenditures of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and:
- Total assets, liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

**The District has elected to treat all funds as major funds.**

The funds classified as major are as follows:

General Fund – See above for description.

Operations and Maintenance Fund – accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes and state aid.

Transportation Fund – accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

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

Debt Service Fund – accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Projects Fund – accounts for the financial resources to be used for the acquisition or construction of, and/or additions to, major capital projects.

Fire Prevention and Life Safety Fund – accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**D. Assets, Deferred Inflows/Outflows, Liabilities and Net Position or Equity**

Deposits and Investments

Deposits are be cash on hand, cash with financial institutions, savings deposit accounts and non-negotiable certificates of deposit. Investments are negotiable certificates of deposit, government securities and municipal bonds. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables

In government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends. Major receivable balances are shown on the exhibits. In fund financial statements, material receivables in governmental funds include revenue accruals that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with

Prepays Items

The District's prepaid amounts are accounted for using the consumption method. Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid assets. In addition, the District remitted to the respective bond paying agents, the amounts due on July 1, 2023. These amounts are reflected as prepaid.

Capital Assets

Capital assets, which include land, site improvements, buildings, building improvements, vehicles, equipment, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Depreciation and amortization of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Site improvements	50
Vehicles	5
Equipment	5-30

In the fund financial statements, capital assets are accounted for as capital outlay expenditures upon acquisition. No depreciation/amortization is recorded in the fund financial statements.

Deferred outflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualifies for this category. The first is deferred charges on refunding reported in the government-wide statement of position. A deferred charge results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is pensions reported in the government-wide statement of position. This result is from the differences between expected and actual experience, the net differences projected and actual investment earnings on plan investments, changes of assumptions, and changes in proportion and differences between contributions and proportion share of contributions.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Long-Term Liabilities (including Leases)

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. Issuance costs are recognized as an expense in the period incurred. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures (i.e., interest and other).

*Leases*

The District is a lessee for a noncancellable lease of equipment (copiers). The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Deferred inflows of resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. The first is unavailable revenue; it is reported in both the government-wide statement of position and in the governmental funds balance sheet. The item for unavailable revenue is from property taxes. The second is pensions. This result is from the differences between expected and actual experience, the net differences projected and actual investment earnings on plan investments, changes of assumptions, and changes in proportion and differences between contributions and proportion share of contributions. Both item's amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Property Tax Revenues

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's 2022 levy ordinance was approved during the December 15, 2022, board meeting. The District's 2021 levy ordinance was approved during the December 16, 2021, board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year. The District's annual property tax levy is subject to two statutory limitations: Individual fund rate ceilings and the Property Tax Extension Limitation Law (PTELL). The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District. The PTELL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELL limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance properties becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 7.0% and 1.4% respectively.

Property taxes are collected by the Kane and McHenry County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 30 days of the respective installment dates. The 2022 property tax levy is recognized as a receivable in fiscal 2023. The District considers that the first installment of the 2022 levy, for property taxes collected within 30 days after year-end, is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 and has deferred the corresponding revenue under the full accrual basis of accounting.

Property Personal Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement/Social Security Fund, and the balance is allocated to the General Fund at the discretion of the Board of Education.

Program Revenues

Amounts reported as program revenues include 1) tuition and fees and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, are reported as general revenues rather than as program revenues.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such summarized information was derived.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 2 – NET POSITION / FUND BALANCE REPORTING**

Net position is displayed in three components; Net Investment in Capital Assets, Restricted Net Position, and Unrestricted Net Position.

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less any unspent debt proceeds.

Restricted Net Position – Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

Governmental fund balances are to be classified into five major classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable – 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.

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

- Student Activities – Revenues and the related expenditures are accounted for in the General Fund: Educational Account. The restricted fund balance as of June 30, 2023 is \$842,451.
- Special Education – Revenues and the related expenditures of this restricted tax levy are accounted for in the General Fund: Educational Account. Expenditures exceeded revenues for this purpose, resulting in no restricted fund balance.
- State Grants – Proceeds from state grants and the related expenditures have been included in the General Fund: Educational Account and Transportation Fund. At June 30, 2023, expenditures exceeded revenues from state grants, resulting in no restricted balance.
- Federal Grants – Proceeds from federal grants and the related expenditures have been included in the General Fund: Educational Account. At June 30, 2023, expenditures exceeded revenues from federal grants, resulting in no restricted balance.
- Social Security – Expenditures and the related expenditures of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received, resulting in no restricted balance.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2023

**NOTE 2 – NET POSITION / FUND BALANCE REPORTING (Cont'd)**

Committed – The committed fund balance refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. 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 formal action required to modify, rescind, or commit fund balance is by formal resolution of the school board to allocate funds to a specific project. The committed fund balance is for future capital improvements in the General Fund; \$4,100,000.

Assigned – The assigned fund balance classification refers to amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The District administration and board can assign balances. Assignments may take place after the end of the reporting period. There are no assigned fund balance designations.

Unassigned – The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Expenditures of Fund Balances – Unless specifically identified, expenditures reduce restricted balances first, 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 3 – DEPOSITS AND INVESTMENTS**

Deposits are be cash on hand, cash with financial institutions, savings deposit accounts and non-negotiable certificates of deposit. Investments are negotiable certificates of deposit, government securities and municipal bonds. Investments are stated at fair value. Changes in fair value of investments are included as investment income. The District has adopted a formal cash and investment management policy. The financial institutions in which accounts are made must be approved by the Board of Education. Separate deposit and investment accounts are not maintained for each fund; instead, the individual funds maintain their balances in one common account, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

At June 30, 2023, the carrying amount of the District's deposits and investments totaled \$55,524,763 and bank balances totaled \$56,699,906.

For disclosure purposes, the amounts are classified as follows:

Cash and Investments	Amount	Maturities		
		Less Than Six Months	Six Months to One Year	One Year to Three Years
Cash with Financial Institutions	\$ 8,007,648	\$ 8,007,648	\$ -	\$ -
Savings Deposit Accounts	36,189,531	36,189,531	-	-
Non-negotiable Certificates of Deposits	6,547,150	4,866,000	1,681,150	-
Negotiable Certificates of Deposits	2,622,466	487,106	-	2,135,360
Government Securities	2,424,958	493,583	731,065	1,200,310
Municipal Bonds	908,153	-	398,366	509,787
<b>Total</b>	<b>\$ 56,699,906</b>	<b>\$ 50,043,868</b>	<b>\$ 2,810,581</b>	<b>\$ 3,845,457</b>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 3 – DEPOSITS AND INVESTMENTS (Cont'd)**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At June 30, 2023, the District had the following fair value measurements:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Negotiable Certificates of Deposits	\$ 2,622,466	\$ 487,106	\$ 2,135,360	\$ -
Government Securities	2,424,958	1,224,648	1,200,310	-
Municipal Bonds	908,153	398,366	509,787	-
<b>Total</b>	<b>\$ 5,955,577</b>	<b>\$ 2,110,120</b>	<b>\$ 3,845,457</b>	<b>\$ -</b>

*Interest Rate Risk.* The District limits its exposure to losses arising from increasing interest rates by limiting the amount of cash held for a period longer than one year. The weighted average for the portfolio maturity was 101.07 days, and the time and dollar weighted average portfolio yield was 4.70%.

*Credit Risk.* The District is allowed to invest in securities as authorized by Chapter 30, Sections 23 5/2, and 23 5/6, and Chapter 105, Section 5/8-7 of the *Illinois Compiled Statutes*. These Statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. Agencies' accounts and any other investments constituting direct obligations of any bank as defined by the Illinois Bank Act, certain short-term commercial paper, accounts of federally insured savings and loans, and the state treasurers' investment pool. The District has no cash and investment policy that would further limit its cash and investment choices.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The fund is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940. Investments are valued at net asset value (NAV) per share price, which is the price at which the investment could be sold, as determined by the pool.

*Custodial Risk.* Custodial credit risk is the risk that, in the event of the failure of the bank or the counterparty, the District will not be able to recover the value of its deposits that are in the possession of an outside party. The bank balances of \$56,699,606 are as follows:

Depository Account	Bank Balance
FDIC Insured and Collateralized	\$ 48,517,526
Uncollateralized*	8,182,380
<b>Total Deposits</b>	<b>\$ 56,699,906</b>

\*These are the ISDLAF funds which are invested in accordance with the Public Treasurer's Investment Pool created under Section 17 of the State Treasurer's Act.

**NOTE 4 – ACCOUNTS RECEIVABLE**

Accounts receivable of the governmental activities at June 30, 2023, is as follows:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 4 – ACCOUNTS RECEIVABLE (Cont'd)**

Account	Amount
Property taxes	\$ 40,848,145
Replacement taxes	251,630
Other	248,956
Activities	12,498
Total	\$ 41,361,229

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the District for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 10,899,723	\$ -	\$ -	\$ 10,899,723
Construction in progress	-	728,500	-	728,500
Total	10,899,723	728,500	-	11,628,223
Capital assets being depreciated/amortized				
Site improvements	29,625,403	1,328,655	-	30,954,058
Buildings and improvements	227,280,410	832,163	-	228,112,573
Equipment	6,207,766	238,557	178,455	6,267,868
Vehicles	11,627,624	318,766	-	11,946,390
Right-to-use leased equipment	107,616	153,602	-	261,218
Total	274,848,819	2,871,743	178,455	277,542,107
Less accumulated depreciation/amortization				
Site improvements	6,266,876	605,795	-	6,872,671
Buildings and improvements	70,469,018	4,553,930	-	75,022,948
Equipment	5,200,867	228,505	178,455	5,250,917
Vehicles	7,523,595	1,416,875	-	8,940,470
Right-to-use leased equipment	3,587	52,244	-	55,831
Total	89,463,943	6,857,349	178,455	96,142,837
Total capital assets, being depreciated/ amortized, net	185,384,876	(3,985,606)	-	181,399,270
Total governmental activities capital assets	\$ 196,284,599	\$ (3,257,106)	\$ -	\$ 193,027,493

Depreciation/Amortization expense was recognized in the operating activities of the District as follows:

Governmental Activities	Depreciation/ Amortization
Instruction	\$ 2,190,221
Support services	2,148,335
Unallocated	2,518,793
Total	\$ 6,857,349

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 6 – ACCOUNTS PAYABLE**

Accounts payable of the governmental activities at June 30, 2023, is as follows:

Account	Amount
Accounts payable	\$ 5,713,345
Salaries and wages payable	8,000,480
Health insurance payable	3,340,050
Total	\$ 17,053,875

**NOTE 7 – LEASES PAYABLE**

The District has entered into various lease agreements for the acquisition and use of copiers. An initial lease liability was recorded in the amount of \$153,602 for copiers (a), and \$107,616 for copiers (b), totaling \$261,218. As of June 30, 2023, the value of the lease liability was \$130,025 for copiers (a), and \$88,339 for copiers (b), totaling \$218,364. The District is required to make annual principal and interest payments of \$44,132, and \$30,919 for copiers and has an interest rate of 15.89%, and 15.89%, respectively. In addition, the District has an option to purchase the copiers for fair market value at the end of the lease term. The copiers have a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was \$122,882 for copiers (a), and \$82,505 for copiers (b), totaling \$205,387, and had accumulated amortization of \$30,721 for copiers (a), and \$25,110 for copiers (b), totaling \$55,831.

The future principal and interest lease payments as of June 30, 2023, were as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 43,425	\$ 31,627	\$ 75,052
2025	50,851	24,201	75,052
2026	59,546	15,506	75,052
2027	64,542	5,356	69,898
Totals	\$ 218,364	\$ 76,690	\$ 295,054

**NOTE 8 – LONG-TERM LIABILITIES**

The following is a summary of the components of long-term liabilities and related transactions of the District for the year ended June 30, 2023:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Bonds					
General Obligation	\$ 83,555,000	\$ 11,800,000	\$ 1,790,000	\$ 93,565,000	\$ 1,755,000
Capital Appreciation	35,769,327	2,241,691	18,546,899	19,464,119	20,340,000
Leases	103,854	153,602	39,092	218,364	43,425
Subtotal	119,428,181	14,195,293	20,375,991	113,247,483	22,138,425
Unamortized bond premium	1,556,301	-	829,044	727,257	291,883
Pensions	4,886,218	8,370,600	48,204	13,208,614	-
Total	\$ 125,870,700	\$ 22,565,893	\$ 21,253,239	\$ 127,183,354	\$ 22,430,308

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 8 – LONG-TERM LIABILITIES (Cont'd)**

Bonds are direct obligations and pledge the full faith and credit of the District. Leases are payable only from the general revenues of the District. Bonds and leases currently outstanding are as follows:

Purpose	Interest Rates	Face Amount	Carrying Amount
<b>Bonds</b>			
Refunding - 2014	2.000% - 4.000%	\$ 7,080,000	\$ 7,080,000
Refunding - 2016	1.630%	920,000	920,000
Refunding - 2017	3.424% - 4.000%	9,735,000	9,735,000
Refunding - 2018	4.000%	6,130,000	6,130,000
Refunding - 2020	0.455% - 2.940%	47,445,000	47,445,000
Refunding - 2021	1.720%	10,455,000	10,455,000
Refunding - 2022	1.720%	11,800,000	11,800,000
Capital Appreciation - 2004	N/A	20,340,000	19,464,119
<b>Leases</b>			
Copiers	Various	218,364	218,364
<b>Subtotal</b>		<u>114,123,364</u>	<u>113,247,483</u>
Unamortized Bond Premium		-	727,257
Pensions		-	13,208,614
<b>Total</b>		<u>\$ 114,123,364</u>	<u>\$ 127,183,354</u>

As of June 30, 2023, the annual debt service cash flow requirements to service bonds and leases are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 22,138,425	\$ 2,583,947	\$ 24,722,372
2025	2,805,851	2,476,878.00	5,282,729
2026	3,639,546	2,436,701.00	6,076,247
2027	6,679,542	2,309,567.00	8,989,109
2028	8,025,000	2,126,639.00	10,151,639
2029	8,220,000	1,925,859.00	10,145,859
2030	8,305,000	1,780,997.00	10,085,997
2031	8,465,000	1,619,799.00	10,084,799
2032	8,665,000	1,421,717.00	10,086,717
2033	8,885,000	1,201,625.00	10,086,625
2034	9,115,000	967,063.00	10,082,063
2035	9,425,000	659,404.00	10,084,404
2036	9,755,000	329,198.00	10,084,198
<b>Totals</b>	<u>\$ 114,123,364</u>	<u>\$ 21,839,394</u>	<u>\$ 135,962,758</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 13.8% of the most recent available equalized assessed valuation of the District. For the tax levy year 2022 (fiscal year 2022), the valuations were:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 8 – LONG-TERM LIABILITIES (Cont’d)**

McHenry County		\$ 1,344,878,487
Kane County		335,884,745
Total equalized assessed valuation		1,680,763,232
Statutory Limitation		13.8%
Statutory Debt Limit, based on 2022 assessed valuation		\$ 231,945,326
Debt applicable:		
Refunding Bonds - 2014	\$	7,080,000
Refunding Bonds - 2016		920,000
Refunding Bonds - 2017		9,735,000
Refunding Bonds - 2018		6,130,000
Refunding Bonds - 2020		47,445,000
Refunding Bonds - 2021		10,455,000
Refunding Bonds - 2022		11,800,000
Capital Appreciation Bonds - 2004		3,641,064
Leases - Copiers		218,364
Total applicable debt		\$ 97,424,428
Legal Debt Margin		\$ 134,520,898

There are numerous covenants with which the District must comply in regard to these bond issues. As of June 30, 2023, the District followed all significant bond covenants.

Advance Refunding

In 2023, the District issued \$11,800,000 in General Obligation Refunding Bonds with an interest rate of 1.920%. The proceeds were used to advance refund \$897,432 of outstanding 2003 Capital Appreciation Bonds and \$9,784,468 of outstanding 2003A Capital Appreciation Bonds; totaling \$10,681,900. The net proceeds of \$11,665,000 were deposited with an escrow agent to provide funds for the future debt service payment on the bonds. As a result, the 2003 Capital Appreciation Bonds and 2003A Capital Appreciation Bonds are considered defeased and the liability for those bonds have been removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$983,100. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt. The District refunded the Capital Appreciation Bonds to reduce its total debt service payments and obtained an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$(58,276).

*Defeasance of Debt:* The District has defeased general obligation and capital appreciation bonds by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District’s financial statements. At June 30, 2023, \$65,379,768 of defeased bonds remains outstanding, which includes bonds refunded during the current fiscal year.

**NOTE 9 – INTERFUND TRANSFERS**

At June 30, 2023, the District made the following interfund transfers:

- The District made interfund transfers from the General Fund to the Debt Service Fund in the amount of \$75,052 for lease payments.
- The District made interfund transfers from the Capital Projects Fund to the Debt Service Fund in the amount of \$472,270 for bond payments.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS**

**A. Teachers' Retirement System (TRS) of the State of Illinois**

**General Information about the Pension Plan**

*Plan Description*

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

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

*Benefits Provided*

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and Tier II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

*Contributions*

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

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont'd)**

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On-Behalf Contributions to TRS*

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$32,965,292 in pension contributions from the State of Illinois.

*2.2 Formula Contributions*

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$358,546, and are deferred because they were paid after the June 30, 2022 measurement date.

*Federal and Special Trust Fund Contributions*

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, the employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$146,748 were paid from federal and special trust funds that required employer contributions of \$15,394. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

*Employer Retirement 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 employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer 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.

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

At June 30, 2022, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont’d)**

Employer's proportionate share of the net pension liability	\$ 4,838,014
State's proportionate share of the net pension liability associated with the employer	<u>419,665,648</u>
Total	<u><u>\$ 424,503,662</u></u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022, the employer's proportion was 0.006 percent and at June 30, 2021, the employer's proportion was 0.006 percent.

For the year ended June 30, 2023, the employer recognized pension expense of \$32,965,292 and revenue of \$33,131,885 for support provided by the state. At June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred amounts to be recognized in pension expense in future periods</i>		
Differences between expected and actual experience	\$ 9,724	\$ 26,675
Changes of assumptions	22,308	9,237
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,380	517,129
Net difference between projected and actual earnings on pension plan investments	<u>4,426</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>53,838</u>	<u>553,041</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>373,940</u>	<u>-</u>
Total	<u><u>\$ 427,778</u></u>	<u><u>\$ 553,041</u></u>

\$373,940 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2024	\$ (136,365)
2025	(149,484)
2026	(156,193)
2027	(24,760)
2028	<u>(32,402)</u>
Total	<u><u>\$ (499,204)</u></u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont’d)**

*Actuarial Assumptions*

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Inflation</b>	2.50 percent
<b>Salary increases</b>	varies by amount of service credit
<b>Investment rate of return</b>	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2022, actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.3%	5.73%
U.S. equities small/mid cap	1.9%	6.78%
International equities developed	14.1%	6.56%
Emerging market equities	4.7%	8.55%
U.S. bonds core	6.9%	1.15%
Cash equivalents	1.2%	-0.32%
TIPS	0.5%	0.33%
International debt developed	1.2%	6.56%
Emerging international debt	3.7%	3.76%
Real estate	16.0%	5.42%
Private debt	12.5%	5.29%
Hedge funds	4.0%	3.48%
Private equity	15.0%	10.04%
Infrastructure	<u>2.0%</u>	5.86%
Total	<u><u>100.0%</u></u>	

*Discount Rate*

At June 30, 2022, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2021 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont’d)**

Based on those assumptions, TRS’s fiduciary net position at June 30, 2022, was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I’s liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer’s proportionate share of the net pension liability	\$ 5,916,934	\$ 4,838,014	\$ 3,943,337

*TRS Fiduciary Net Position*

Detailed information about the TRS’s fiduciary net position as of June 30, 2022, is available in the separately issued *TRS Annual Comprehensive Financial Report*.

**B. Illinois Municipal Retirement Fund (IMRF)**

**IMRF Plan Description**

The employer’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The employer’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. 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 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.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont’d)**

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by Benefit Terms**

As of December 31, 2022, the following employees were covered by the benefit terms:

December 31,	<u>2022</u>
Retirees and Beneficiaries currently receiving benefits	487
Inactive Plan Members entitled to but not yet receiving benefits	700
Active Plan Members	<u>446</u>
Total	<u><u>1633</u></u>

**Contributions**

As set by statute, the employer’s Regular Plan Members are required to contribute 4.50% 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 employer’s annual required contribution rate for calendar year 2022 was 9.41%. For the fiscal year ended June 30, 2023, the employer contributed \$1,345,497 to the plan. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The employer’s net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont’d)**

- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For Non-Disabled Retirees, the Pub-2010, Amounted-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For Disabled Retirees, the Pub-2010, Amounted-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Return 12/31/2022	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Equities	35.50%	-19.12%	7.82%	6.50%
International Equities	18.00%	-17.86%	9.23%	7.60%
Fixed Income	25.50%	-11.83%	5.01%	4.90%
Real Estate	10.50%	12.83%	7.10%	6.20%
Alternatives	9.50%	3.99%		
Private Equity		N/A	13.43%	9.90%
Hedge Funds		N/A	N/A	N/A
Commodities		N/A	7.42%	6.25%
Cash Equivalents	1.00%	3.18%	4.00%	4.00%
Total	100.00%			

**Single Discount Rate**

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.05% and the resulting single discount rate is 7.25%.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont'd)**

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2021	\$ 50,967,519	\$ 52,546,767	\$ (1,579,248)
Changes for the year			
Service Cost	1,455,040	-	1,455,040
Interest on the Total Pension Liability	3,679,252	-	3,679,252
Differences Between Expected and Actual Experience	1,040,895	-	1,040,895
Contributions - Employer	-	1,359,630	(1,359,630)
Contributions - Employees	-	653,750	(653,750)
Net Investment Income	-	(5,975,022)	5,975,022
Benefits Payments and Refunds	(1,893,483)	(1,893,483)	-
Other	-	186,981	(186,981)
Net Changes	4,281,704	(5,668,144)	9,949,848
Balances at December 31, 2022	\$ 55,249,223	\$ 46,878,623	\$ 8,370,600

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

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

	1% Decrease (6.25%)	Current Single Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 15,511,129	\$ 8,370,600	\$ 2,668,885

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

For the year ended June 30, 2023, the employer recognized pension expense of \$1,657,334. At June 30, 2023, the employer reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 10 – RETIREMENT FUND COMMITMENTS (Cont'd)**

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred amounts to be recognized in pension expense in future periods</i>		
Differences between expected and actual experience	\$ 933,334	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	7,836,630	3,975,589
Total deferred amounts to be recognized in pension expense in future periods	8,769,964	3,975,589
<i>Pension contributions made subsequent to the measurement date</i>		
	678,127	-
Total	\$ 9,448,091	\$ 3,975,589

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2023	\$ 729,253
2024	942,466
2025	1,163,497
2026	1,959,159
2027	-
Thereafter	-
Total	\$ 4,794,375

**C. Aggregate Pension Amounts**

For the Year Ended June 30, 2023, aggregate pension amounts are as follows:

	TRS	IMRF	Total
Deferred Outflows of Resources	\$ 427,778	\$ 9,448,091	\$ 9,875,869
Net Pension Liability	4,838,014	8,370,600	13,208,614
Deferred Inflows of Resources	553,041	3,975,589	4,528,630
Pension Expense/(Revenue), Net of State Support	(166,593)	1,657,334	1,490,741

**D. Social Security/Medicare**

Employees not qualifying for coverage under the Illinois Teacher's Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Teacher Health Insurance Security (THIS) Fund**

*Plan Description*

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

*Benefits Provided*

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

*Contributions*

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. State contributions are intended to match contributions to the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$557,294 and the employer recognized revenue and expenditures of this amount during the year.

*Employer Contributions to the THIS Fund*

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$414,875 to the THIS Fund, which was 100 percent of the required contribution.

**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: <https://www.auditor.illinois.gov/Audit-Reports>.

**NOTE 12 – SELF INSURANCE PLAN**

The District is self-insured for health insurance coverage with Blue Cross Blue Shield being the third-party administrator. At June 30, 2023, the District has an estimated liability for claims incurred but not reported in the amount of \$3,340,050. This represents, based upon its experience, a three-month reserve. The liability was recorded in the General Fund; \$2,999,365, Operations and Maintenance Fund; \$76,821 and Transportation Fund; \$263,864, totaling \$3,340,050.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 13 – COMMITTED FUND BALANCE**

At June 30, 2023, the District has \$4,100,000 currently on deposit within the General Fund as committed for future capital improvements of the District.

**NOTE 14 – COMMON BANK ACCOUNT**

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

**NOTE 15 – RISK MANAGEMENT**

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

**NOTE 16 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized (events that relate to conditions present at the balance sheet date) and non-recognized (events or conditions that did not exist at the balance sheet date but arose after that date).

In October of fiscal year 2024, the District finalized another phase of the District's debt restructuring plan. In fiscal year 2023, the District finalized and accepted the lowest bid for the purchase of \$12,470,000 of Series 2023 General Obligation Refunding Bonds with PNC Bank to advance refund the 2004 Capital Appreciation Bonds. The Bonds were purchased pursuant to the provisions of a Forward Bond Purchase Agreement, locking in the rate and terms of the Bonds. The Bonds were issued on the Closing Date of October 6, 2023. The Bonds bear a "lock" interest rate of 3.88 percent and mature in February 2027, with varying principal payments from February 2025 to February 2027.

**REQUIRED SUPPLEMENTARY INFORMATION**

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HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (TRS)  
 MOST RECENT FISCAL YEARS

Fiscal year ending June 30,*	<u>2023</u>	<u>2022</u>	<u>2021</u>
Employer's proportion of the net pension liability	0.0058%	0.0063%	0.0064%
Employer's proportionate share of the net pension liability	\$ 4,838,014	\$ 4,886,218	\$ 5,484,428
State's proportionate share of the net pension liability associated with the employer	<u>419,665,648</u>	<u>409,516,964</u>	<u>429,568,922</u>
Total	<u>\$ 424,503,662</u>	<u>\$ 414,403,182</u>	<u>\$ 435,053,350</u>
Employer's covered-employee payroll	\$ 59,049,794	\$ 56,116,867	\$ 53,563,355
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.19%	8.71%	10.24%
Plan fiduciary net position as a percentage of the total pension liability	42.80%	45.10%	37.80%

\*The amounts presented were determined as of the prior fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0066%	0.0068%	0.0066%	0.0067%	0.0070%	0.0070%
\$ 5,339,537	\$ 5,329,049	\$ 5,006,356	\$ 5,276,232	\$ 4,597,776	\$ 4,141,967
<u>380,008,988</u>	<u>365,062,209</u>	<u>345,471,486</u>	<u>354,285,738</u>	<u>274,522,945</u>	<u>249,445,893</u>
<u>\$ 385,348,525</u>	<u>\$ 370,391,258</u>	<u>\$ 350,477,842</u>	<u>\$ 359,561,970</u>	<u>\$ 279,120,721</u>	<u>\$ 253,587,860</u>
\$ 51,404,866	\$ 48,982,514	\$ 46,699,602	\$ 44,700,876	\$ 42,330,871	\$ 40,433,888
10.39%	10.88%	10.72%	11.80%	10.86%	10.24%
39.60%	40.00%	39.30%	36.40%	41.50%	43.00%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (TRS)  
 MOST RECENT FISCAL YEARS

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Fiscal year ending June 30,	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually-required contribution	\$ 374,539	\$ 342,489	\$ 332,813
Contributions in relation to the contractually-required contribution	<u>373,940</u>	<u>309,226</u>	<u>332,813</u>
Contribution deficiency (excess)	<u>\$ 599</u>	<u>\$ 33,263</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 61,921,606	\$ 59,049,794	\$ 56,116,867
Contributions as a percentage of covered-employee payroll	0.60%	0.52%	0.59%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 313,300	\$ 298,148	\$ 284,184	\$ 271,093	\$ 259,265	\$ 245,519
<u>313,301</u>	<u>298,148</u>	<u>284,184</u>	<u>271,093</u>	<u>259,265</u>	<u>245,711</u>
<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (192)</u>
\$ 53,563,355	\$ 51,404,866	\$ 48,982,514	\$ 46,699,602	\$ 44,700,876	\$ 42,330,871
0.58%	0.58%	0.58%	0.58%	0.58%	0.58%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)  
MOST RECENT CALENDAR YEARS

Calendar year ending December 31,	2022	2021	2020
Total pension liability			
Service cost	\$ 1,455,040	\$ 1,222,934	\$ 1,492,522
Interest on the total pension liability	3,679,252	3,331,928	3,175,329
Difference between expected and actual experience	1,040,895	1,880,887	(441,987)
Changes of assumptions	-	-	(425,466)
Benefit payments and refunds	<u>(1,893,483)</u>	<u>(1,628,785)</u>	<u>(1,382,457)</u>
Net change in pension liability	4,281,704	4,806,964	2,417,941
Total pension liability - beginning	<u>50,967,519</u>	<u>46,160,555</u>	<u>43,742,614</u>
Total pension liability - ending (A)	<u>\$ 55,249,223</u>	<u>\$ 50,967,519</u>	<u>\$ 46,160,555</u>
Plan fiduciary net position			
Contributions - employer	\$ 1,359,630	\$ 1,490,795	\$ 1,318,567
Contributions - employees	653,750	646,913	593,955
Net investment income	(5,975,022)	7,248,940	5,295,491
Benefit payments and refunds	(1,893,483)	(1,628,785)	(1,382,457)
Other	<u>186,981</u>	<u>(137,710)</u>	<u>587,010</u>
Net change in plan fiduciary net position	(5,668,144)	7,620,153	6,412,566
Plan fiduciary net position - beginning	<u>52,546,767</u>	<u>44,926,614</u>	<u>38,514,048</u>
Plan fiduciary net position - ending (B)	<u>\$ 46,878,623</u>	<u>\$ 52,546,767</u>	<u>\$ 44,926,614</u>
Net pension liability/(asset) - ending (A) - (B)	<u>\$ 8,370,600</u>	<u>\$ (1,579,248)</u>	<u>\$ 1,233,941</u>
Plan fiduciary net position as a percentage of total pension liability	84.85%	103.10%	97.33%
Covered valuation payroll	\$ 14,446,005	\$ 14,258,463	\$ 12,854,215
Net pension liability as a percentage of covered valuation payroll	57.94%	-11.08%	9.60%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

2019	2018	2017	2016	2015	2014
\$ 1,404,191	\$ 1,300,846	\$ 1,351,336	\$ 1,287,426	\$ 1,246,029	\$ 1,251,595
2,745,312	2,317,126	2,198,717	1,989,530	1,806,322	1,541,716
3,081,104	3,356,917	7,448	291,709	40,294	317,511
-	1,233,460	(896,665)	(84,588)	39,027	984,475
<u>(1,304,540)</u>	<u>(1,272,794)</u>	<u>(840,810)</u>	<u>(754,784)</u>	<u>(586,873)</u>	<u>(477,688)</u>
5,926,067	6,935,555	1,820,026	2,729,293	2,544,799	3,617,609
<u>37,816,547</u>	<u>30,880,992</u>	<u>29,060,966</u>	<u>26,331,673</u>	<u>23,786,874</u>	<u>20,169,265</u>
<u>\$ 43,742,614</u>	<u>\$ 37,816,547</u>	<u>\$ 30,880,992</u>	<u>\$ 29,060,966</u>	<u>\$ 26,331,673</u>	<u>\$ 23,786,874</u>
\$ 1,131,554	\$ 1,248,751	\$ 1,214,205	\$ 1,163,247	\$ 1,081,695	\$ 1,007,765
609,114	581,208	552,285	531,504	493,769	471,736
5,318,137	(1,211,913)	4,052,329	1,502,086	109,856	1,202,858
(1,304,540)	(1,272,794)	(840,810)	(754,784)	(586,873)	(477,688)
<u>2,492,261</u>	<u>1,995,298</u>	<u>(368,948)</u>	<u>110,947</u>	<u>(810,413)</u>	<u>54,135</u>
8,246,526	1,340,550	4,609,061	2,553,000	288,034	2,258,806
<u>30,267,522</u>	<u>28,926,972</u>	<u>24,317,911</u>	<u>21,764,911</u>	<u>21,476,877</u>	<u>19,218,071</u>
<u>\$ 38,514,048</u>	<u>\$ 30,267,522</u>	<u>\$ 28,926,972</u>	<u>\$ 24,317,911</u>	<u>\$ 21,764,911</u>	<u>\$ 21,476,877</u>
<u>\$ 5,228,566</u>	<u>\$ 7,549,025</u>	<u>\$ 1,954,020</u>	<u>\$ 4,743,055</u>	<u>\$ 4,566,762</u>	<u>\$ 2,309,997</u>
88.05%	80.04%	93.67%	83.68%	82.66%	90.29%
\$ 13,481,221	\$ 12,900,330	\$ 12,250,353	\$ 11,751,400	\$ 10,915,861	\$ 10,465,426
38.78%	58.52%	15.95%	40.36%	41.84%	22.07%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 REQUIRED SUPPLEMENTARY INFORMATION  
 MULTIYEAR SCHEDULE OF CONTRIBUTIONS  
 ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)  
 MOST RECENT CALENDAR YEARS

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2022	\$ 1,359,369	\$ 1,359,630	\$ (261)	\$ 14,446,005	9.41%
2021	1,490,009	1,490,795	(786)	14,258,463	10.46%
2020	1,304,703	1,318,567	(13,864)	12,854,215	10.26%
2019	1,131,074	1,131,554	(480)	13,481,221	8.39%
2018	1,248,752	1,248,751	1	12,900,330	9.68%
2017	1,207,885	1,214,205	(6,320)	12,250,353	9.91%
2016	1,163,389	1,163,247	142	11,751,400	9.90%
2015	1,081,762	1,081,695	67	10,915,861	9.91%
2014	1,007,820	1,007,765	55	10,465,426	9.63%

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 Contribution Rate\***

**Valuation Date**

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2022 Contribution Rates**

Actuarial Cost Method	Aggregate entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	21-year closed period
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**Other Information:**

Notes There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
GENERAL FUND  
COMBINING BALANCE SHEET  
JUNE 30, 2023  
WITH COMPARATIVE ACTUAL TOTALS FOR JUNE 30, 2022

	Educational Account	Working Cash Account	Total	
			2023	2022
<b>ASSETS</b>				
Cash and investments	\$ 25,623,025	\$ 5,960,303	\$ 31,583,328	\$ 32,798,527
Receivables (net of allowance for uncollectibles):				
Property taxes	28,344,424	215,237	28,559,661	26,713,101
Replacement taxes	251,630	-	251,630	250,511
Intergovernmental	2,378,293	-	2,378,293	1,512,971
Other	223,538	-	223,538	395,423
Due from activity funds	12,498	-	12,498	16,462
Prepaid items	210,319	-	210,319	304,152
<b>Total Assets</b>	<b>\$ 57,043,727</b>	<b>\$ 6,175,540</b>	<b>\$ 63,219,267</b>	<b>\$ 61,991,147</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,821,226	\$ -	\$ 2,821,226	\$ 2,961,096
Salaries and wages payable	7,984,419	-	7,984,419	7,404,054
Health insurance payable	2,999,365	-	2,999,365	2,234,027
Unearned revenues	257,796	-	257,796	689,275
<b>Total Liabilities</b>	<b>14,062,806</b>	<b>-</b>	<b>14,062,806</b>	<b>13,288,452</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	27,589,986	209,512	27,799,498	26,067,993
<b>Total Deferred Inflows of Resources</b>	<b>27,589,986</b>	<b>209,512</b>	<b>27,799,498</b>	<b>26,067,993</b>
<b>FUND BALANCES</b>				
Nonspendable	210,319	-	210,319	304,152
Restricted	842,451	-	842,451	859,576
Committed	4,100,000	-	4,100,000	4,100,000
Unassigned	10,238,165	5,966,028	16,204,193	17,370,974
<b>Total Fund Balances</b>	<b>15,390,935</b>	<b>5,966,028</b>	<b>21,356,963</b>	<b>22,634,702</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 57,043,727</b>	<b>\$ 6,175,540</b>	<b>\$ 63,219,267</b>	<b>\$ 61,991,147</b>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
GENERAL FUND  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	2023			Total	2022
	Original and Final Budget	Educational Account	Working Cash Account		
<u>Revenues</u>					
Local sources	\$ 66,501,953	\$ 66,330,031	\$ 457,587	\$ 66,787,618	\$ 61,589,045
State sources	28,662,267	28,690,910	-	28,690,910	27,563,291
State on-behalf revenues	-	33,522,586	-	33,522,586	29,904,454
Federal sources	8,009,340	7,184,350	-	7,184,350	7,921,742
<b>Total Revenues Received</b>	<b>103,173,560</b>	<b>135,727,877</b>	<b>457,587</b>	<b>136,185,464</b>	<b>126,978,532</b>
<u>Expenditures</u>					
<u>Current</u>					
Instruction	68,535,644	69,170,979	-	69,170,979	64,286,069
Support services	30,190,371	31,988,165	-	31,988,165	30,193,462
Community services	135,398	176,892	-	176,892	104,155
Payments to other districts and gov't units	2,290,000	2,416,067	-	2,416,067	2,050,916
State on-behalf expenditures	-	33,522,586	-	33,522,586	29,904,454
Capital outlay	77,000	267,064	-	267,064	330,284
<b>Total Expenditures Disbursed</b>	<b>101,228,413</b>	<b>137,541,753</b>	<b>-</b>	<b>137,541,753</b>	<b>126,869,340</b>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u>	<u>1,945,147</u>	<u>(1,813,876)</u>	<u>457,587</u>	<u>(1,356,289)</u>	<u>109,192</u>
<u>Other Financing Sources (Uses)</u>					
Leases issued	-	153,602	-	153,602	107,616
Transfers out	-	(75,052)	-	(75,052)	(53,076)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>78,550</b>	<b>-</b>	<b>78,550</b>	<b>54,540</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,945,147</b>	<b>(1,735,326)</b>	<b>457,587</b>	<b>(1,277,739)</b>	<b>163,732</b>
<u>Fund Balance - Beginning of Year</u>		<u>17,126,261</u>	<u>5,508,441</u>	<u>22,634,702</u>	<u>22,470,970</u>
<u>Fund Balance - End of Year</u>		<u>\$ 15,390,935</u>	<u>\$ 5,966,028</u>	<u>\$ 21,356,963</u>	<u>\$ 22,634,702</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 OPERATIONS AND MAINTENANCE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2023  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
General levy	\$ 9,052,505	\$ 9,098,396	\$ 8,817,066
Interest income	115,163	192,906	9,825
Rentals	240,000	221,138	188,939
Refund of prior years' expenditures	-	1,551	2,793
Other	40,000	219,646	49,474
Total Local Sources	<u>9,447,668</u>	<u>9,733,637</u>	<u>9,068,097</u>
State Sources			
Evidence based funding formula	2,096,243	2,096,243	2,000,000
School maintenance grant	-	50,000	50,000
Total State Sources	<u>2,096,243</u>	<u>2,146,243</u>	<u>2,050,000</u>
<u>Total Revenues</u>	<u>11,543,911</u>	<u>11,879,880</u>	<u>11,118,097</u>
<u>Expenditures</u>			
Support Services			
Operation and Maintenance of Plant Services			
Salaries	1,528,535	1,443,238	1,384,905
Employee benefits	255,432	303,661	217,755
Purchased services	4,824,780	4,588,806	4,483,268
Supplies and materials	2,200,843	1,463,860	1,828,934
Capital outlay	2,538,966	2,869,718	2,194,005
Other objects	3,000	3,820	6,008
Non-capitalized equipment	-	4,617	-
Total	<u>11,351,556</u>	<u>10,677,720</u>	<u>10,114,875</u>
Pupil Transportation Services			
Capital outlay	-	79,862	-
Total	<u>-</u>	<u>79,862</u>	<u>-</u>
Total Support Services	<u>11,351,556</u>	<u>10,757,582</u>	<u>10,114,875</u>
<u>Total Expenditures</u>	<u>11,351,556</u>	<u>10,757,582</u>	<u>10,114,875</u>
<u>Net Change in Fund Balances</u>	<u>\$ 192,355</u>	1,122,298	1,003,222
<u>Fund Balance - Beginning of Year</u>		<u>8,521,037</u>	<u>7,517,815</u>
<u>Fund Balance - End of Year</u>		<u>\$ 9,643,335</u>	<u>\$ 8,521,037</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
General levy	\$ 2,287,602	\$ 2,299,210	\$ 2,228,158
Regular transportation fees	67,657	467	-
Summer school transportation fees	2,043	5,005	-
Interest income	65,092	98,766	3,268
Other	-	80,196	8,048
Total Local Sources	<u>2,422,394</u>	<u>2,483,644</u>	<u>2,239,474</u>
State Sources			
Transportation - regular and vocational	2,011,930	1,974,472	1,577,642
Transportation - special education	1,203,381	1,190,690	1,386,785
Other	-	-	1,005,861
Total State Sources	<u>3,215,311</u>	<u>3,165,162</u>	<u>3,970,288</u>
<u>Total Revenues</u>	<u>5,637,705</u>	<u>5,648,806</u>	<u>6,209,762</u>
<u>Expenditures</u>			
Support Services			
Pupil Transportation Services			
Salaries	3,037,132	2,638,444	2,554,670
Employee benefits	1,706,325	1,971,062	846,928
Purchased services	864,247	1,426,478	845,052
Supplies and materials	885,000	740,612	845,709
Capital outlay	1,000,000	383,599	2,815,604
Other objects	6,219	6,136	12,951
Total	<u>7,498,923</u>	<u>7,166,331</u>	<u>7,920,914</u>
Total Support Services	<u>7,498,923</u>	<u>7,166,331</u>	<u>7,920,914</u>
<u>Total Expenditures</u>	<u>7,498,923</u>	<u>7,166,331</u>	<u>7,920,914</u>
<u>Net Change in Fund Balances</u>	<u>\$ (1,861,218)</u>	<u>\$ (1,517,525)</u>	<u>\$ (1,711,152)</u>
<u>Fund Balance - Beginning of Year</u>		<u>6,584,618</u>	<u>8,295,770</u>
<u>Fund Balance - End of Year</u>		<u>\$ 5,067,093</u>	<u>\$ 6,584,618</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
Municipal retirement levy	\$ 1,056,178	\$ 1,378,618	\$ 852,684
Social security/Medicare levy	1,987,903	1,680,939	2,112,220
Corporate personal property replacement taxes	164,450	156,843	202,890
Interest income	40,057	105,585	3,461
Total Local Sources	<u>3,248,588</u>	<u>3,321,985</u>	<u>3,171,255</u>
<u>Total Revenues</u>	<u>3,248,588</u>	<u>3,321,985</u>	<u>3,171,255</u>
<u>Expenditures</u>			
Instruction			
Regular programs	549,334	564,987	545,981
Pre-K programs	92,689	94,416	103,513
Special education programs	516,442	506,994	489,771
CTE programs	7,017	10,742	9,954
Interscholastic programs	135,660	27,283	27,355
Summer school programs	4,390	978	1,733
Gifted programs	2,419	-	-
Driver's education programs	1,878	2,221	2,197
Bilingual programs	11,055	28,490	22,656
Total Instruction	<u>1,320,884</u>	<u>1,236,111</u>	<u>1,203,160</u>
Support Services			
Attendance and social work services	35,036	37,129	41,422
Guidance services	13,080	15,817	13,939
Health services	199,282	292,059	288,464
Psychological services	11,935	9,093	7,347
Speech pathology and audiology services	38,316	24,488	32,870
Other support services - pupils	49,038	32,950	100,469
Improvement of instruction services	195	46,572	36,483
Educational media services	95,897	153,914	149,099
Executive administration services	52,934	79,374	96,472
Office of the principal services	223,032	184,034	185,014
Other support services - school administration	-	-	536
Direction of business support services	32,564	33,801	50,489
Fiscal services	80,019	78,043	87,290
Operation and maintenance of plant service	233,577	238,388	254,807
Pupil transportation services	581,819	420,201	321,669
Food services	151,473	139,761	157,888

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Support Services (Cont'd)			
Information services	\$ 7,548	\$ 7,198	\$ 7,291
Staff services	42,257	42,445	47,225
Data processing services	103,538	181,388	189,515
Total Support Services	1,951,540	2,016,655	2,068,289
Community Services	-	10,791	10,853
<u>Total Expenditures</u>	3,272,424	3,263,557	3,282,302
<u>Net Change in Fund Balances</u>	\$ (23,836)	58,428	(111,047)
<u>Fund Balance - Beginning of Year</u>		1,444,384	1,555,431
<u>Fund Balance - End of Year</u>		\$ 1,502,812	\$ 1,444,384

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2023

**NOTE 1 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (TRS)**

*Changes of Assumptions*

For the 2022 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021.

For the 2021-2017 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

**NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING**

The budget for all Governmental Fund types is prepared on the accrual basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with the Illinois Compiled Statutes. The original and final budget was passed on September 1, 2022.

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

1. After July 1, Management submits to the Board of Education a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Management is authorized to transfer up to 10% of the total budget between departments within any fund; however, any revisions that alter the total expenditures disbursed of any fund must be approved by the Board of Education after a public hearing.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

**EXPENDITURES IN EXCESS OF BUDGET**

For the year ended June 30, 2023, expenditures exceeded budget in the General Fund by \$36,313,340, driven by unbudgeted on-behalf expenditures of \$33,522,586 (on-behalf is the payment by the State to the Teachers’ Retirement System (TRS) and the Teachers’ Health Insurance Security (THIS) fund discussed elsewhere in this audit report). The on-behalf expenditures are monies over which the District has no control and never sees on its books. In fact, the State does not always make this contribution, or make it on time. This contribution by the State must be shown in the audit, but it should be kept in mind that to get a true picture of the District’s financial position, this contribution must be discounted. In addition, the expenditures exceeded budget in the Debt Service Fund by \$529,207, due to GASB 87 copier lease payments and bond refunding issuance costs; and the Capital Projects Fund by \$558. The over expenditures in these funds were covered by the District’s existing fund balances.

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## **SUPPLEMENTARY INFORMATION**

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## HUNTLEY COMMUNITY SCHOOL DISTRICT 158

## EDUCATIONAL ACCOUNT

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
General levy	\$ 53,316,164	\$ 53,726,564	\$ 51,994,015
Special education levy	4,446,408	4,468,952	4,330,760
Corporate personal property replacement taxes	972,550	1,438,890	1,326,117
Tuition	336,982	85,859	66,747
Interest income	160,227	253,151	(97,313)
Gain (loss) on sale of investments	-	-	(27,200)
Sales to pupils - lunch	2,255,704	2,251,652	825,075
Sales to pupils - other	237,701	-	-
Sales to adults	141,042	4,342	3,220
Other food service	40,747	27,375	31,374
Admissions	70,060	57,569	71,110
Other district/school activity revenue	323,553	329,609	274,623
Student activities	2,000,000	1,753,346	1,520,725
Rentals - regular textbooks	1,350,367	1,466,948	438,167
Rentals	25,000	-	115
Contributions and donations	150,000	6,313	89,502
Refund of prior years' expenditures	2,047	18,416	72,199
Drivers' education fees	32,577	29,450	30,850
Other	186,000	411,595	209,855
Total Local Sources	<u>66,047,129</u>	<u>66,330,031</u>	<u>61,159,941</u>
State Sources			
Evidence based funding formula	27,019,402	27,040,135	25,885,072
Special education - private facility tuition	1,227,533	1,222,892	1,182,412
Special education - orphanage - individual	21,621	59,984	65,945
Special education - orphanage - summer	340	4,419	-
CTE - secondary program improvement (CTEI)	34,058	34,058	34,058
State free lunch and breakfast	5,030	2,563	67,829
Driver education	62,250	34,506	34,270
Early childhood - block grant	284,915	284,915	284,915
Other	7,118	7,438	8,790
Total State Sources	<u>28,662,267</u>	<u>28,690,910</u>	<u>27,563,291</u>
Federal sources			
National school lunch program	714,661	1,126,836	3,488,960
School breakfast program	5,803	29,049	246,942
Summer food service program	-	-	22,449
Food service - commodities	-	258,900	303,283

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues (Cont'd)</u>			
Federal sources (Cont'd)			
Title I - low income	\$ 180,696	\$ 206,429	\$ 212,475
Title IVA - student support and academic enrichment	12,766	15,000	15,719
Federal - special education - preschool - flow-through	-	9,292	5,448
Federal - special education - IDEA - flow-through	1,509,922	1,371,704	1,307,675
Federal - special education - IDEA - room and board	81,728	-	-
CTE - perkins - title III E - tech. prep.	38,361	38,361	33,938
Title III - language inst. program (LIPLEP)	45,475	80,239	51,760
Title II - teacher quality	95,185	120,642	101,386
Medicaid matching funds - administrative outreach	150,000	165,671	126,425
Medicaid matching funds - fee-for-service program	625,000	490,282	823,246
Other	4,549,743	3,271,945	1,182,036
<b>Total Federal Sources</b>	<b>8,009,340</b>	<b>7,184,350</b>	<b>7,921,742</b>
State On-behalf Revenue	-	33,522,586	29,904,454
<b>Total Revenues</b>	<b>102,718,736</b>	<b>135,727,877</b>	<b>126,549,428</b>
<u>Expenditures</u>			
Instruction			
Regular Programs			
Salaries	35,287,638	33,192,617	31,816,841
Employee benefits	8,878,355	8,860,111	8,697,674
Purchased services	1,237,103	2,591,821	1,102,287
Supplies and materials	2,699,349	1,795,787	2,206,300
Capital outlay	-	18,906	7,823
Other objects	2,295	1,400	100
Non-capitalized equipment	34,949	19,407	110,781
<b>Total</b>	<b>48,139,689</b>	<b>46,480,049</b>	<b>43,941,806</b>
Pre-K Programs			
Salaries	1,237,453	1,290,961	1,343,207
Employee benefits	224,137	301,109	234,220
Purchased services	23,522	20,282	19,086
Supplies and materials	51,336	25,868	37,120
Non-capitalized equipment	-	17,882	-
<b>Total</b>	<b>1,536,448</b>	<b>1,656,102</b>	<b>1,633,633</b>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
<u>Instruction (Cont'd)</u>			
Special Education Programs			
Salaries	\$ 9,162,914	\$ 9,633,286	\$ 9,125,174
Employee benefits	1,564,478	2,281,843	1,763,702
Purchased services	423,393	241,986	200,471
Supplies and materials	127,406	53,490	112,229
Non-capitalized equipment	100,000	73,083	16,448
Total	11,378,191	12,283,688	11,218,024
Special Education Programs - Pre-K			
Purchased services	595	900	595
Supplies and materials	3,789	3,806	3,831
Total	4,384	4,706	4,426
CTE Programs			
Salaries	682,761	724,948	647,734
Employee benefits	90,414	157,714	121,094
Purchased services	72,306	63,565	52,972
Supplies and materials	54,867	39,393	30,312
Capital outlay	-	7,100	30,964
Non-capitalized equipment	17,056	26,919	10,894
Total	917,404	1,019,639	893,970
Interscholastic Programs			
Salaries	1,667,092	2,164,817	2,082,511
Employee benefits	66,987	104,757	80,301
Purchased services	189,431	248,411	169,346
Supplies and materials	184,241	162,481	175,819
Capital outlay	-	-	19,486
Other objects	15,394	50,903	20,237
Total	2,123,145	2,731,369	2,547,700
Summer School Programs			
Salaries	410,009	435,779	410,379
Employee benefits	18,559	548	923
Supplies and materials	59,091	27,996	58,199
Total	487,659	464,323	469,501

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Instruction (Cont'd)			
Gifted Programs			
Salaries	\$ 79,624	\$ -	\$ -
Employee benefits	44,886	46,649	35,515
Purchased services	1,933	1,933	1,622
Total	126,443	48,582	37,137
Driver's Education Programs			
Salaries	185,061	155,680	150,375
Employee benefits	13,737	25,248	20,108
Purchased services	4,798	2,484	4,875
Supplies and materials	10,600	5,520	7,099
Capital outlay	20,000	-	33,005
Total	234,196	188,932	215,462
Bilingual Programs			
Salaries	1,404,430	2,088,772	1,609,927
Employee benefits	125,048	309,419	219,189
Purchased services	4,032	13,789	2,676
Supplies and materials	74,575	118,804	81,511
Total	1,608,085	2,530,784	1,913,303
Student Activities			
Other objects	2,000,000	1,788,811	1,502,385
Total	2,000,000	1,788,811	1,502,385
Total Instruction	68,555,644	69,196,985	64,377,347
Support Services			
Attendance and Social Work Services			
Salaries	1,683,273	1,543,567	1,610,991
Employee benefits	221,374	354,226	285,054
Purchased services	6,883	6,883	5,776
Supplies and materials	6,500	1,936	2,012
Total	1,918,030	1,906,612	1,903,833

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
<u>Support Services (Cont'd)</u>			
Guidance Services			
Salaries	\$ 1,034,416	\$ 1,147,337	\$ 967,952
Employee benefits	129,567	226,908	172,432
Purchased services	79,786	85,096	4,016
Supplies and materials	5,800	1,305	3,869
Total	1,249,569	1,460,646	1,148,269
Health Services			
Salaries	1,762,599	2,043,375	1,956,806
Employee benefits	259,467	284,422	223,341
Purchased services	288,741	39,874	45,800
Supplies and materials	33,197	13,242	48,047
Non-capitalized equipment	-	3,850	-
Total	2,344,004	2,384,763	2,273,994
Psychological Services			
Salaries	831,616	677,816	533,722
Employee benefits	129,804	188,025	138,215
Purchased services	14,684	50,559	176,660
Supplies and materials	10,000	6,882	894
Total	986,104	923,282	849,491
Speech Pathology and Audiology Services			
Salaries	1,545,856	1,510,883	1,428,885
Employee benefits	198,377	315,670	246,422
Purchased services	13,522	180,924	19,632
Supplies and materials	10,000	18,585	9,925
Other objects	2,500	-	-
Non-capitalized equipment	-	812	1,340
Total	1,770,255	2,026,874	1,706,204

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Support Services (Cont'd)			
Other Support Services - Pupils			
Salaries	\$ 546,370	\$ 696,205	\$ 879,758
Employee benefits	7,082	-	-
Purchased services	15,212	29,112	6,195
Supplies and materials	4,000	6,547	5,995
	<u>572,664</u>	<u>731,864</u>	<u>891,948</u>
Total			
Improvement of Instruction Services			
Salaries	2,745,076	2,721,990	2,636,551
Employee benefits	154,496	346,689	276,166
Purchased services	1,502,118	1,449,102	1,261,708
Supplies and materials	266,773	344,957	283,644
Other objects	13,000	9,482	16,427
	<u>4,681,463</u>	<u>4,872,220</u>	<u>4,474,496</u>
Total			
Educational Media Services			
Salaries	1,031,511	975,249	911,757
Employee benefits	211,705	238,424	182,923
Purchased services	11,738	8,404	7,125
Supplies and materials	127,018	107,123	87,737
	<u>1,381,972</u>	<u>1,329,200</u>	<u>1,189,542</u>
Total			
Assessment and Testing			
Purchased services	75,000	148,257	63,377
Supplies and materials	-	3,200	-
	<u>75,000</u>	<u>151,457</u>	<u>63,377</u>
Total			
Board of Education Services			
Salaries	110,000	110,000	5,000
Employee benefits	165,000	134,378	136,608
Purchased services	603,315	620,860	661,972
Supplies and materials	9,026	5,966	5,596
Other objects	60,320	38,190	20,419
	<u>947,661</u>	<u>909,394</u>	<u>829,595</u>
Total			

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Support Services (Cont'd)			
Executive Administration Services			
Salaries	\$ 801,660	\$ 948,161	\$ 913,179
Employee benefits	159,773	173,281	149,975
Purchased services	71,586	57,805	28,858
Supplies and materials	25,772	9,015	5,263
Other objects	6,296	17,409	6,165
Total	1,065,087	1,205,671	1,103,440
Office of the Principal Services			
Salaries	3,883,090	4,165,684	3,938,022
Employee benefits	1,075,829	1,202,339	942,394
Purchased services	29,353	28,518	21,834
Supplies and materials	244,637	261,539	269,664
Other objects	6,692	6,381	7,128
Total	5,239,601	5,664,461	5,179,042
Other Support Services - School Administration			
Employee benefits	-	-	3,338
Total	-	-	3,338
Direction of Business Support Services			
Salaries	206,273	204,920	201,961
Employee benefits	34,038	36,145	29,530
Purchased services	1,033	1,033	867
Total	241,344	242,098	232,358
Fiscal Services			
Salaries	476,761	489,076	427,937
Employee benefits	92,780	112,831	86,720
Purchased services	517,332	464,724	397,565
Supplies and materials	30,000	133,322	10,253
Other objects	4,500	6,548	1,211
Total	1,121,373	1,206,501	923,686

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
<u>Support Services (Cont'd)</u>			
Operation and Maintenance of Plant Services			
Purchased services	\$ 125,000	\$ 159,647	\$ 80,655
Supplies and materials	145,000	19,589	160,309
Capital outlay	47,000	19,600	21,751
Total	317,000	198,836	262,715
Pupil Transportation Services			
Purchased services	-	-	1,685
Supplies and materials	1,726	1,547	-
Total	1,726	1,547	1,685
Food Services			
Salaries	994,977	880,906	852,424
Employee benefits	233,211	264,348	202,154
Purchased services	127,065	203,608	208,719
Supplies and materials	1,193,283	1,624,191	1,787,782
Capital outlay	10,000	67,856	109,639
Other objects	4,077	7,817	9,317
Non-capitalized equipment	19,447	1,646	2,502
Total	2,582,060	3,050,372	3,172,537
Information Services			
Salaries	45,995	45,774	43,567
Employee benefits	16,312	18,180	13,840
Purchased services	71,880	61,326	53,672
Supplies and materials	3,000	508	6,020
Total	137,187	125,788	117,099
Staff Services			
Salaries	359,714	407,695	380,470
Employee benefits	116,201	123,593	98,941
Purchased services	57,363	41,957	10,531
Supplies and materials	15,931	13,980	14,893
Other objects	993	7,945	1,530
Total	550,202	595,170	506,365

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Support Services (Cont'd)			
Data Processing Services			
Salaries	\$ 948,171	\$ 1,097,831	\$ 1,005,938
Employee benefits	115,368	133,006	102,631
Purchased services	694,469	768,259	840,671
Supplies and materials	1,219,945	1,077,050	1,515,119
Other objects	1,496	1,680	3,190
Total	<u>2,979,449</u>	<u>3,077,826</u>	<u>3,467,549</u>
Other Support Services			
Purchased services	75,161	6,541	20,319
Supplies and materials	10,459	4,498	3,970
Capital outlay	-	153,602	107,616
Total	<u>85,620</u>	<u>164,641</u>	<u>131,905</u>
Total Support Services	<u>30,247,371</u>	<u>32,229,223</u>	<u>30,432,468</u>
Community Services			
Salaries	83,000	84,838	81,316
Purchased services	27,398	87,605	18,677
Supplies and materials	25,000	4,449	4,162
Total Community Services	<u>135,398</u>	<u>176,892</u>	<u>104,155</u>
Payments to Other Districts and Gov't Units			
Payments for Special Education Programs			
Purchased services	10,000	9,877	34,498
Other objects	25,000	-	-
Total	<u>35,000</u>	<u>9,877</u>	<u>34,498</u>
Payments for Regular Programs - Tuition			
Other objects	<u>40,000</u>	<u>30,250</u>	<u>23,001</u>
Total	<u>40,000</u>	<u>30,250</u>	<u>23,001</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
EDUCATIONAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Expenditures (Cont'd)</u>			
Payments to Other Districts and Gov't Units (Cont'd)			
Payments for Special Education Programs - Tuition			
Other objects	\$ 2,215,000	\$ 2,375,940	\$ 1,993,417
Total	2,215,000	2,375,940	1,993,417
Total Payments to Other Districts and Gov't Units	2,290,000	2,416,067	2,050,916
State On-behalf Expenditure	-	33,522,586	29,904,454
<u>Total Expenditures</u>	101,228,413	137,541,753	126,869,340
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u>	1,490,323	(1,813,876)	(319,912)
<u>Other Financing Sources (Uses)</u>			
Leases issued	-	153,602	107,616
Transfers out	-	(75,052)	(53,076)
Total Other Financing Sources (Uses)	-	78,550	54,540
<u>Net Change in Fund Balances</u>	\$ 1,490,323	(1,735,326)	(265,372)
<u>Fund Balance - Beginning of Year</u>		17,126,261	17,391,633
<u>Fund Balance - End of Year</u>		\$ 15,390,935	\$ 17,126,261

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 WORKING CASH ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2023  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
General levy	\$ 439,803	\$ 442,039	\$ 428,363
Interest income	15,021	15,548	741
Total Local Sources	<u>454,824</u>	<u>457,587</u>	<u>429,104</u>
<u>Total Revenues</u>	<u>454,824</u>	<u>457,587</u>	<u>429,104</u>
<u>Expenditures</u>			
<u>Total Expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Change in Fund Balances</u>	<u>\$ 454,824</u>	<u>457,587</u>	<u>429,104</u>
<u>Fund Balance - Beginning of Year</u>		<u>5,508,441</u>	<u>5,079,337</u>
<u>Fund Balance - End of Year</u>		<u>\$ 5,966,028</u>	<u>\$ 5,508,441</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
<u>Local Sources</u>			
General levy	\$ 11,412,251	\$ 11,261,459	\$ 11,446,985
Interest income	89,119	386,139	12,416
<u>Total Local Sources</u>	<u>11,501,370</u>	<u>11,647,598</u>	<u>11,459,401</u>
<u>Total Revenues</u>	<u>11,501,370</u>	<u>11,647,598</u>	<u>11,459,401</u>
<u>Expenditures</u>			
<u>Debt service</u>			
Interest	2,898,000	2,297,831	2,171,961
Principal	8,702,188	9,694,092	9,650,073
Other	-	137,472	109,267
<u>Total Debt Service</u>	<u>11,600,188</u>	<u>12,129,395</u>	<u>11,931,301</u>
<u>Total Expenditures</u>	<u>11,600,188</u>	<u>12,129,395</u>	<u>11,931,301</u>
<u>(Deficiency) of Revenues (Under) Expenditures</u>	<u>(98,818)</u>	<u>(481,797)</u>	<u>(471,900)</u>
<u>Other Financing Sources (Uses)</u>			
Bonds issued	-	11,800,000	10,455,000
Transfers in	-	547,322	764,939
Payment to escrow agent	-	(11,665,000)	(10,350,000)
<u>Total Other Financing Sources (Uses)</u>	<u>-</u>	<u>682,322</u>	<u>869,939</u>
<u>Net Change in Fund Balances</u>	<u>\$ (98,818)</u>	<u>200,525</u>	<u>398,039</u>
<u>Fund Balance - Beginning of Year</u>		<u>7,315,223</u>	<u>6,917,184</u>
<u>Fund Balance - End of Year</u>		<u>\$ 7,515,748</u>	<u>\$ 7,315,223</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
Local Sources			
Interest income	\$ 15,021	\$ 64,985	\$ 3,098
Contributions and donations	350,000	443,343	785,655
Total Local Sources	365,021	508,328	788,753
<u>Total Revenues</u>	365,021	508,328	788,753
<u>Expenditures</u>			
Support Services			
Facilities Acquisition and Construction Services			
Supplies and materials	741,973	742,531	-
Total	741,973	742,531	-
Total Support Services	741,973	742,531	-
<u>Total Expenditures</u>	741,973	742,531	-
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u>	(376,952)	(234,203)	788,753
<u>Other Financing (Uses)</u>			
Transfers out	(510,687)	(472,270)	(711,863)
<u>Total Other Financing (Uses)</u>	(510,687)	(472,270)	(711,863)
<u>Net Change in Fund Balances</u>	\$ (887,639)	(706,473)	76,890
<u>Fund Balance - Beginning of Year</u>		1,350,497	1,273,607
<u>Fund Balance - End of Year</u>		\$ 644,024	\$ 1,350,497

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 FIRE PREVENTION AND LIFE SAFETY FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2023  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022
	Original and Final Budget	Actual	Actual
<u>Revenues</u>			
<u>Local Sources</u>			
Interest income	\$ 300	\$ 6	\$ 3
Total Local Sources	300	6	3
<u>Total Revenues</u>	300	6	3
<u>Expenditures</u>			
Total Expenditures	-	-	-
<u>Net Change in Fund Balances</u>	<u>\$ 300</u>	6	3
<u>Fund Balance - Beginning of Year</u>		30,350	30,347
<u>Fund Balance - End of Year</u>		<u>\$ 30,356</u>	<u>\$ 30,350</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2004 CAPITAL APPRECIATION SCHOOL BUILDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>ORIGINAL PRINCIPAL</u>	<u>ACCRETION TO DATE</u>	<u>CURRENTLY PAYABLE</u>	<u>FUTURE ACCRETION</u>	<u>TOTAL</u>
2024	\$ 3,641,064	\$ 15,823,055	\$ 19,464,119	\$ 875,881	\$ 20,340,000
TOTAL	<u>\$ 3,641,064</u>	<u>\$ 15,823,055</u>	<u>\$ 19,464,119</u>	<u>\$ 875,881</u>	<u>\$ 20,340,000</u>

Amount of Original Issue \$25,000,000  
 Date of Issue December 1, 2004  
 Paying Agent LaSalle  
 Principal Payment Date January 1  
 Interest Payment Date January 1  
 Interest Rates None

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
DEBT SERVICE SCHEDULE - 2014 GENERAL OBLIGATION REFUNDING BONDS  
JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ -	\$ 283,200	\$ 283,200
2025	-	283,200	283,200
2026	2,365,000	283,200	2,648,200
2027	2,460,000	188,600	2,648,600
2028	2,255,000	90,200	2,345,200
TOTAL	<u>\$ 7,080,000</u>	<u>\$ 1,128,400</u>	<u>\$ 8,208,400</u>

Amount of Original Issue \$9,120,000  
Date of Issue December 1, 2014  
Paying Agent UMB  
Principal Payment Date January 1  
Interest Payment Date January 1 and July 1  
Interest Rates 2.000% to 4.000%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2016 GENERAL OBLIGATION REFUNDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ 460,000	\$ 14,996	\$ 474,996
2025	460,000	7,498	467,498
TOTAL	<u>\$ 920,000</u>	<u>\$ 22,494</u>	<u>\$ 942,494</u>

Amount of Original Issue \$5,225,000  
 Date of Issue March 1, 2016  
 Paying Agent J.P. Morgan  
 Principal Payment Date January 1  
 Interest Payment Date January 1 and July 1  
 Interest Rates 1.630%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2017 GENERAL OBLIGATION REFUNDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ -	\$ 366,275	\$ 366,275
2025	-	366,275	366,275
2026	-	366,275	366,275
2027	-	366,275	366,275
2028	-	366,275	366,275
2029	-	366,275	366,275
2030	-	366,275	366,275
2031	-	366,275	366,275
2032	-	366,275	366,275
2033	-	366,275	366,275
2034	2,930,000	366,275	3,296,275
2035	2,805,000	265,950	3,070,950
2036	4,000,000	160,000	4,160,000
<b>TOTAL</b>	<b>\$ 9,735,000</b>	<b>\$ 4,454,975</b>	<b>\$ 14,189,975</b>

Amount of Original Issue \$9,735,000  
 Date of Issue December 7, 2017  
 Paying Agent UMB  
 Principal Payment Date January 1  
 Interest Payment Date January 1 and July 1  
 Interest Rates 3.424% to 4.000%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2018 GENERAL OBLIGATION REFUNDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ -	\$ 245,200	\$ 245,200
2025	-	245,200	245,200
2026	-	245,200	245,200
2027	-	245,200	245,200
2028	-	245,200	245,200
2029	-	245,200	245,200
2030	-	245,200	245,200
2031	-	245,200	245,200
2032	-	245,200	245,200
2033	-	245,200	245,200
2034	3,005,000	245,200	3,250,200
2035	3,125,000	125,000	3,250,000
<b>TOTAL</b>	<b>\$ 6,130,000</b>	<b>\$ 2,822,200</b>	<b>\$ 8,952,200</b>

Amount of Original Issue           \$6,130,000  
 Date of Issue                            October 23, 2018  
 Paying Agent                            UMB  
 Principal Payment Date                January 1  
 Interest Payment Date                 January 1 and July 1  
 Interest Rates                          4.000%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
DEBT SERVICE SCHEDULE - 2020 GENERAL OBLIGATION REFUNDING BONDS  
JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ 1,295,000	\$ 1,155,708	\$ 2,450,708
2025	2,295,000	1,144,118	3,439,118
2026	205,000	1,120,134	1,325,134
2027	195,000	1,117,142	1,312,142
2028	255,000	1,114,002	1,369,002
2029	385,000	1,109,310	1,494,310
2030	4,370,000	1,101,840	5,471,840
2031	8,465,000	1,008,324	9,473,324
2032	8,665,000	810,242	9,475,242
2033	8,885,000	590,150	9,475,150
2034	3,180,000	355,588	3,535,588
2035	3,495,000	268,454	3,763,454
2036	5,755,000	169,198	5,924,198
TOTAL	<u>\$ 47,445,000</u>	<u>\$ 11,064,210</u>	<u>\$ 58,509,210</u>

Amount of Original Issue	\$51,020,000
Date of Issue	October 28, 2020
Paying Agent	UMB
Principal Payment Date	February 15
Interest Payment Date	February 15 and August 15
Interest Rates	0.455% to 2.940%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2021 GENERAL OBLIGATION REFUNDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ -	\$ 179,826	\$ 179,826
2025	-	179,826	179,826
2026	-	179,826	179,826
2027	-	179,826	179,826
2028	-	179,826	179,826
2029	6,520,000	179,826	6,699,826
2030	3,935,000	67,682	4,002,682
TOTAL	<u>\$ 10,455,000</u>	<u>\$ 1,146,638</u>	<u>\$ 11,601,638</u>

Amount of Original Issue	\$10,455,000
Date of Issue	October 5, 2021
Paying Agent	UMB
Principal Payment Date	February 15
Interest Payment Date	February 15 and August 15
Interest Rates	1.720%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 DEBT SERVICE SCHEDULE - 2022 GENERAL OBLIGATION REFUNDING BONDS  
 JUNE 30, 2023

<u>YEAR ENDING JUNE 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ -	\$ 307,115	\$ 307,115
2025	-	226,560	226,560
2026	1,010,000	226,560	1,236,560
2027	3,960,000	207,168	4,167,168
2028	5,515,000	131,136	5,646,136
2029	1,315,000	25,248	1,340,248
TOTAL	<u>\$ 11,800,000</u>	<u>\$ 1,123,787</u>	<u>\$ 12,923,787</u>

Amount of Original Issue \$11,800,000  
 Date of Issue October 7, 2022  
 Paying Agent UMB  
 Principal Payment Date February 15  
 Interest Payment Date February 15 and August 15  
 Interest Rates 1.920%

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 STUDENT ACTIVITIES (INCLUDED IN EDUCATIONAL ACCOUNT)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2023

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
District In and Out	\$ 1,949	\$ 12,637	\$ 14,586	\$ -
Interest/Service Charge	64,263	11,515	695	75,083
District Pepsi Account	10,037	480	3,635	6,882
Activity Food Service	3,726	(1,641)	708	1,377
District Recycling	5,125	-	-	5,125
Huntley Hootenanny	-	3,992	1,492	2,500
Foundation Grants	2,565	-	2,565	-
Schaffenegger Memorial	18,581	-	1,000	17,581
Gifted Program	2,500	-	2,500	-
Mackeben Art	3,650	1,640	2,394	2,896
Mackeben Field Trips	4,817	-	1,695	3,122
Mackeben Library	5,230	11,839	11,878	5,191
Mackeben Market Day	526	(526)	-	-
Mackeben In and Out	3,443	1,036	4,117	362
Heineman LRC	682	154	757	79
Heineman Snow Hawks	2,241	18,245	17,577	2,909
Heineman Yearbook	1,115	1,918	1,476	1,557
Heineman PBIS	1,672	274	795	1,151
Heineman Chorus/Band	5,739	25,389	27,023	4,105
Heineman Wrestling	36	162	116	82
Heineman Cheerleading	913	995	1,549	359
Heineman Track	819	356	386	789
Heineman Charitable Contributions	1,197	1,188	1,159	1,226
Heineman Cross Country	154	105	-	259
Heineman Volleyball	95	1,047	1,032	110
Heineman PE	1,705	21,912	5,759	17,858
Heineman Student Council	906	1,535	559	1,882
Heineman Poms	170	1,034	232	972
Heineman Girls Basketball	22	831	827	26
Heineman Outdoor Activity	6,700	23,726	22,187	8,239
Heineman Athletics	1,254	1,958	2,474	738
Heineman Boys Basketball	1,473	876	876	1,473
Heineman Ecology Club	-	300	265	35
Heineman Computer Lab	743	-	-	743
Heineman Art Club	743	80	-	823
Heineman Engineering Club	23	-	-	23
Heineman In and Out	1,598	2,403	3,472	529
Heineman Foods Club	1,309	515	514	1,310
Heineman 6th Grade Team 1	55	262	-	317
Heineman 6th Grade Team 2	55	262	62	255
Heineman 7th Grade Team 1	2,771	2,148	3,958	961
Heineman 7th Grade Team 2	187	262	75	374

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STUDENT ACTIVITIES (INCLUDED IN EDUCATIONAL ACCOUNT)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
Heineman 8th Grade Trips	\$ 4,637	\$ 7,335	\$ 7,975	\$ 3,997
Heineman 8th Grade Team 1	85	1,271	1,008	348
Heineman 8th Grade Team 2	1,592	1,384	1,325	1,651
Conley School Store	1,142	(87)	108	947
Conley Pop	177	21	113	85
Conley Recycling	107	-	-	107
Conley PBIS	2	-	-	2
Conley Band	285	3,280	1,794	1,771
Conley Jean Fund	19	-	-	19
Conley Disc Golf Club	95	751	846	-
Conley Field Trips	1,263	2,613	3,647	229
Conley Library	4,244	17,318	12,597	8,965
Conley Art	2,585	1,511	1,373	2,723
Conley Yearbook	1,653	-	250	1,403
Conley In and Out	2,951	9,577	11,838	690
LIGHT Program	1,507	-	-	1,507
MS Orchestra (District-wide)	552	-	-	552
Preschool	2,935	1,539	719	3,755
Chesak Pop	11	113	39	85
Chesak Recycle	171	-	162	9
Chesak Art	4,673	2,739	735	6,677
Chesak Music	4,110	68	953	3,225
Chesak Library	13,947	19,836	17,582	16,201
Chesak Dine & Share	797	-	218	579
Chesak In and Out	3,395	18,587	18,072	3,910
Leggee School Store	9,416	4,238	7,440	6,214
Leggee Pop	190	273	160	303
Leggee Recycle	16	-	-	16
Leggee Art	4,034	2,513	1,447	5,100
Leggee Chorus/Band	-	2,120	47	2,073
Leggee Fundraisers	8	257	-	265
Leggee Donations & Grants	2,441	400	560	2,281
Leggee Music	416	37	453	-
Leggee Field Trips	988	-	-	988
Leggee Library	15	18,759	13,228	5,546
Leggee Recreation	1,012	5,738	5,562	1,188
Leggee Yearbook	223	1,315	-	1,538
Leggee In and Out	1,389	49	1,348	90
Marlowe LRC	530	31	340	221
Marlowe Pop	2,778	1,868	4,248	398
Marlowe Fundraiser Funds	404	-	-	404
Marlowe Yearbook	5,597	2,492	4,212	3,877

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STUDENT ACTIVITIES (INCLUDED IN EDUCATIONAL ACCOUNT)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

	<u>BEGINNING BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING BALANCE</u>
Marlowe School Store	\$ 5,145	\$ 2,217	\$ 802	\$ 6,560
Marlowe Student Council	167	643	414	396
Marlowe Chorus/Band	12,924	71,386	60,818	23,492
Marlowe Wrestling	807	620	1,262	165
Marlowe Cheerleading	1,815	3,359	1,955	3,219
Marlowe Track	85	166	-	251
Marlowe Spanish Club	162	-	-	162
Marlowe Cross Country	15	-	8	7
Marlowe Volleyball	2,711	1,805	563	3,953
Marlowe Philanthropy	6,464	-	-	6,464
Marlowe Academic Club	2	40	-	42
Marlowe Play	46	-	40	6
Marlowe Service Club	1,397	-	186	1,211
Marlowe Girls Basketball	1,353	370	1,575	148
Marlowe Outdoor Activity	12,897	37,340	41,628	8,609
Marlowe Athletics	3,320	-	723	2,597
Marlowe Boys Basketball	14,835	5,046	1,284	18,597
Marlowe Snow Stangs	315	24,626	24,941	-
Marlowe Tech Lab	129	-	5	124
Marlowe Art Class	3,692	270	2,786	1,176
Marlowe PE	2,370	8,814	4,401	6,783
Marlowe Ecology	1,156	272	1,428	-
Marlowe Poms	9,415	1,051	7,992	2,474
Marlowe Musical	399	1,428	864	963
Marlowe In & Out	784	(12)	444	328
Marlowe Foods Club	99	193	292	-
Marlowe 6th grade	53	90	-	143
Marlowe 7th grade	103	-	26	77
Marlowe 8th grade	4,226	16,018	18,765	1,479
HS Leos Club	367	1,306	1,322	351
HS Art	295	-	-	295
HS Yearbook	498	1,241	392	1,347
HS Student Council	49,141	169,681	169,091	49,731
HS Chorus	489	-	21	468
HS Pop	902	2,432	2,562	772
HS Math Club	354	800	146	1,008
HS Girls Golf	4,721	4,777	6,199	3,299
HS Drama Club	1,094	9,480	10,229	345
HS Pom Poms	14,776	77,453	92,226	3
Ski Club	3,799	40,865	39,111	5,553
HS World Languages Club	770	-	101	669
HS Boys Track	6,718	26,168	26,319	6,567

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STUDENT ACTIVITIES (INCLUDED IN EDUCATIONAL ACCOUNT)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
HS Dean Activity	\$ 24,481	\$ 8,946	\$ 20,100	\$ 13,327
HS HOSA Medical Club	2,316	2,959	2,536	2,739
HS NHS	4,936	1,995	4,552	2,379
HS Co-Op (VICA)	10,698	-	2,958	7,740
HS Musical	585	1,135	1,241	479
HS Athletic Varsity	11,304	78,295	78,111	11,488
HS Girl Volleyball	9,821	37,956	44,740	3,037
HS Boys Golf	2,137	8,925	9,096	1,966
HS Softball	7,677	10,122	12,128	5,671
HS Baseball	4,446	19,394	19,722	4,118
HS Girls Basketball	3,149	33,565	32,441	4,273
HS Boys Basketball	4,878	39,860	37,117	7,621
HS Cheerleading	19,822	98,480	94,038	24,264
HS Wrestling	15,800	19,055	21,022	13,833
HS Cross Country	1,928	3,643	3,333	2,238
HS FBLA	14,364	623	6,135	8,852
HS Speech	2,299	150	161	2,288
HS Academic Team	5	600	297	308
HS Journalism	7,641	54,872	59,532	2,981
HS Soccer	62,960	46,528	36,478	73,010
HS Field Trips	396	1,697	1,083	1,010
HS Football	11,834	149,067	148,754	12,147
HS Special Olympics	445	-	-	445
HS In and Out	1,956	32,206	32,911	1,251
HS Tech and Ind Arts	2,752	14,214	15,613	1,353
HS PE	32,597	40,138	40,261	32,474
HS Girls Track	11,636	25,055	29,064	7,627
HS Blooms Courtyard	541	-	-	541
HS Tennis	210	3,992	3,838	364
HS Media Center	1,727	21	21	1,727
HS Buddies Club	3,020	920	2,312	1,628
HS Robotics Club	6,767	9,795	12,649	3,913
HS Assessments	30,220	62,481	67,601	25,100
HS Community Service Club	2,795	674	681	2,788
HS Custom Designs	2,390	10	428	1,972
HS Orchesis Club	2,725	2,930	2,776	2,879
HS Recycling	1,051	777	1,284	544
HS Art Club	422	294	250	466
HS Boys Lacrosse	2,117	(868)	376	873
HS Marching Band	25,423	48,683	66,706	7,400
HS Culinary Club	235	-	167	68
HS Fashion Club	407	259	180	486

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STUDENT ACTIVITIES (INCLUDED IN EDUCATIONAL ACCOUNT)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
HS Social Studies Trips	\$ 3,868	\$ 7,618	\$ 8,283	\$ 3,203
HS PBIS Raider Way	2,533	355	280	2,608
HS Girls Bowling	367	4,872	4,698	541
HS Swimming	1,131	10,701	11,309	523
HS Fishing Club	371	3,560	3,930	1
HS Science Club	3,271	-	48	3,223
HS Psychology Club	1,657	-	-	1,657
HS Horticulture Club	3,092	254	155	3,191
HS Orchestra	-	2,841	1,716	1,125
HS Medical Academy	220	3,540	2,510	1,250
HS SES Coffee Cart	715	-	-	715
HS Girls Lacrosse	9,429	13,994	9,131	14,292
HS Autos Club	186	3,465	2,041	1,610
HS Boys Volleyball	1,061	3,177	3,770	468
HS Life Skills	761	180	590	351
HS Job Skills	2,942	-	2,053	889
HS Chess Team	329	1,640	1,123	846
HS Boys Bowling	168	835	800	203
HS incubator Pgm	29,486	6,000	475	35,011
HS Senior Class Gift	8,743	-	-	8,743
Martin School Store	4,700	1,764	1,778	4,686
Martin Pop	326	126	56	396
Martin Art	9,549	1,983	4,552	6,980
Martin Band	724	4,153	3,519	1,358
Martin Field Trips	4,275	5,621	6,771	3,125
Martin Library	10,293	21,412	18,273	13,432
Martin Fundraising	6,173	5,883	3,418	8,638
Martin Yearbook	4,255	16	-	4,271
Martin In and Out	387	3,108	3,124	371
Grand Total	<u>\$ 877,916</u>	<u>\$ 1,753,346</u>	<u>\$ 1,788,811</u>	<u>\$ 842,451</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
OPERATING AND NON-OPERATING  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	OPERATING FUNDS				
	General Fund		Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
	Educational Account	Working Cash Account			
<u>Revenues</u>					
Property taxes	\$ 58,195,516	\$ 442,039	\$ 9,098,396	\$ 2,299,210	\$ 3,059,557
Corporate personal property replacement taxes	1,438,890	-	-	-	156,843
Interest income and gain (loss) on investments	253,151	15,548	192,906	98,766	105,585
Other local sources	6,442,474	-	442,335	85,668	-
State sources	28,690,910	-	2,146,243	3,165,162	-
Federal sources	7,184,350	-	-	-	-
State On-behalf revenue	33,522,586	-	-	-	-
<b>Total Revenues</b>	<b>135,727,877</b>	<b>457,587</b>	<b>11,879,880</b>	<b>5,648,806</b>	<b>3,321,985</b>
<u>Expenditures</u>					
<u>Current</u>					
Instruction	69,170,979	-	-	-	1,236,111
Support Services	31,988,165	-	7,808,002	6,782,732	2,016,655
Community Services	176,892	-	-	-	10,791
Payments to Other Districts and Gov't Units	2,416,067	-	-	-	-
<u>Debt Service</u>					
Principal	-	-	-	-	-
Interest and other	-	-	-	-	-
Capital outlay	267,064	-	2,949,580	383,599	-
State On-behalf expenditure	33,522,586	-	-	-	-
<b>Total Expenditures</b>	<b>137,541,753</b>	<b>-</b>	<b>10,757,582</b>	<b>7,166,331</b>	<b>3,263,557</b>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u>	<u>(1,813,876)</u>	<u>457,587</u>	<u>1,122,298</u>	<u>(1,517,525)</u>	<u>58,428</u>
<u>Other Financing Sources (Uses)</u>					
Bonds issued	-	-	-	-	-
Leases issued	153,602	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(75,052)	-	-	-	-
Payment to escrow agent	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>78,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

NON-OPERATING FUNDS					
Total Operating Funds	Debt Service Fund	Capital Projects Fund	Fire Prevention and Life Safety Fund	Total	
				2023	2022
\$ 73,094,718	\$ 11,261,459	\$ -	\$ -	\$ 84,356,177	\$ 82,210,251
1,595,733	-	-	-	1,595,733	1,529,007
665,956	386,139	64,985	6	1,117,086	(91,701)
6,970,477	-	443,343	-	7,413,820	4,668,471
34,002,315	-	-	-	34,002,315	33,583,579
7,184,350	-	-	-	7,184,350	7,921,742
33,522,586	-	-	-	33,522,586	29,904,454
<u>157,036,135</u>	<u>11,647,598</u>	<u>508,328</u>	<u>6</u>	<u>169,192,067</u>	<u>159,725,803</u>
70,407,090	-	-	-	70,407,090	65,489,229
48,595,554	-	742,531	-	49,338,085	45,287,931
187,683	-	-	-	187,683	115,008
2,416,067	-	-	-	2,416,067	2,050,916
-	9,694,092	-	-	9,694,092	9,650,073
-	2,435,303	-	-	2,435,303	2,281,228
3,600,243	-	-	-	3,600,243	5,339,893
33,522,586	-	-	-	33,522,586	29,904,454
<u>158,729,223</u>	<u>12,129,395</u>	<u>742,531</u>	<u>-</u>	<u>171,601,149</u>	<u>160,118,732</u>
<u>(1,693,088)</u>	<u>(481,797)</u>	<u>(234,203)</u>	<u>6</u>	<u>(2,409,082)</u>	<u>(392,929)</u>
-	11,800,000	-	-	11,800,000	10,455,000
153,602	-	-	-	153,602	107,616
-	547,322	-	-	547,322	764,939
(75,052)	-	(472,270)	-	(547,322)	(764,939)
-	(11,665,000)	-	-	(11,665,000)	(10,350,000)
<u>78,550</u>	<u>682,322</u>	<u>(472,270)</u>	<u>-</u>	<u>288,602</u>	<u>212,616</u>

HUNTLEY COMMUNITY SCHOOL DISTRICT 158  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OPERATING AND NON-OPERATING  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

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	OPERATING FUNDS				
	General Fund		Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
	Educational Account	Working Cash Account			
<u>Net Change in Fund Balances</u>	\$ (1,735,326)	\$ 457,587	\$ 1,122,298	\$ (1,517,525)	\$ 58,428
<u>Fund Balance - Beginning of Year</u>	17,126,261	5,508,441	8,521,037	6,584,618	1,444,384
<u>Fund Balance - End of Year</u>	\$ 15,390,935	\$ 5,966,028	\$ 9,643,335	\$ 5,067,093	\$ 1,502,812

NON-OPERATING FUNDS					
Total Operating Funds	Debt Service Fund	Capital Projects Fund	Fire Prevention and Life Safety Fund	Total	
				2023	2022
\$ (1,614,538)	\$ 200,525	\$ (706,473)	\$ 6	\$ (2,120,480)	\$ (180,313)
<u>39,184,741</u>	<u>7,315,223</u>	<u>1,350,497</u>	<u>30,350</u>	<u>47,880,811</u>	<u>48,061,124</u>
<u>\$ 37,570,203</u>	<u>\$ 7,515,748</u>	<u>\$ 644,024</u>	<u>\$ 30,356</u>	<u>\$ 45,760,331</u>	<u>\$ 47,880,811</u>

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# Huntley Community School District 158

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650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.district158.org](http://www.district158.org)

To: Board of Education and Administration

From: Mark Altmayer, Chief Financial Officer

Date: November 9, 2023

Subject: **Levy Hearing 2023**  
Board of Education Meeting, November 9, 2023  
Finance Committee

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In accordance with the Truth in Taxation, as part of the Property Tax Extension Limitation Law (PTELL) – A school district proposing to increase its aggregate levy more than 105 percent of its prior year’s extension, must publish notice of hearing 14 days prior to such a hearing as required by law.

With the maximum extension increase of 5% in accordance with PTELL, combined with new construction and the approximate ballooning of the levy at 1.0% (to cover the estimate on new construction), the District will exceed the 105 percent of prior year’s extension. As such, in accordance with PTELL, Administration is recommending a levy hearing to be held on December 21, 2023.

The proposed 2023 Property Tax Extension and levy information timeline follows:

- **Present initial preliminary estimates of the Levy to Board of Education - November 9, 2023**
- **Truth in Taxation Public Hearing – Special Meeting - Thursday, December 21, 2023**
- **2023 Property Tax Extensions Approval at Regular Board Meeting - Thursday, December 21, 2023**
- **File Certificate of Tax Levy with county clerks no later than Friday, December 22, 2023. The due date is the last Tuesday in December.**

## **Recommendation**

The Finance Committee, which met on November 2, 2023, recommends the Board of Education approve the 2023 Levy Hearing be held on December 21, 2023.



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • www.district158.org

To: Board of Education and Administration  
From: Mark Altmayer, Chief Financial Officer  
Date: November 9, 2023  
Subject: **Revenue Contract Approval**  
Board of Education Meeting – November 9, 2023  
Finance Committee

Presented are Fundraising/Crowdfunding Authorization forms for the organizations listed below.

<u>Organization Benefited</u>	<u>Vendor</u>	<u>Net Revenue</u>	<u>Event State Date</u>
HHS Baseball	Adrenaline	\$5,000	03/01/24
HHS Girls Soccer	Adrenaline	\$8,000	03/08/24
HHS Girls Lacrosse	Adrenaline	\$7,500	03/04/24
HHS Bass Fishing Club	Country Meats	\$2,500	01/15/24

### RECOMMENDATION

The Finance Committee which met on November 2, 2023, recommends the Board of Education approve the Fundraising/Crowdfunding Authorization forms at the November 9, 2023 Regular Board Meeting.

**Fundraising Authorization Form**  
Fiscal Services

All fundraising activities for school organizations require pre-approval. Please complete this form **in its entirety** and submit the form to your Building Principal a minimum of **45 days prior** to the desired starting date of the event. The Building Principal will then forward all documents to the Chief Financial Officer.

Today's Date: 10/12/23 School: Huntley High School

Name of School Organization: Baseball

Sponsor / Coach's Name: Andy Jakubowski Phone: 8157032117

Starting Date of Event: 3/1/24 Ending Date of Event: 3/10/24

Anticipated Revenue and Approximate Value of Non-Monetary Items/Compensation: \$ 5000

Type of Sale / Event: Coupon Cards

Will a Vendor Be Used:  Yes\*  No \* *Attach all contracts and agreements to this form.*

Name of Vendor (if applicable): Adrenaline - Pete Ittersagen

Type of Product or Service Provided by Vendor: Card Sale

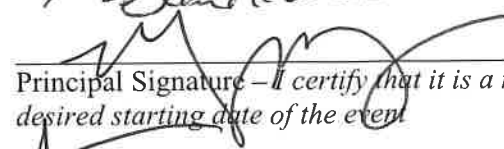
How will compensation be used/distributed? Uniforms, Gear, Training Tools

Name of Activity Account: Baseball Activity Account #: 525


**Submit completed forms with attachments to the Chief Financial Officer. A signed copy will be returned to you indicating approval or non-approval for fundraisers which require Board approval (over \$1,000).**

  
Sponsor Signature

10/12/23  
Date 10/12/23

  
Principal Signature - *I certify that it is a minimum of 45 days prior to the desired starting date of the event*

10.12.23  
Date

  
Chief Financial Officer Signature

10-12-23  
Date

\* Public Act 94-0714 requires all contracts and agreements that pertain to goods and services that are intended to generate additional revenue and other remunerations for the school district in excess of \$1,000.00 be approved by the board.

Superintendent's Copy  Fiscal Services Copy

Date of Board Approval: \_\_\_\_\_

**Adrenaline Fundraiser Agreement (DISCOUNT PRODUCT)**

Adrenaline and Organization identified below enter into the following Fundraiser Agreement ("Agreement") for the purpose of providing an Adrenaline Fundraising Program ("Program") designed to facilitate Organization's fundraising efforts.

- Program Terms.** Adrenaline and Organization agree to the indicated Fundraising Period, product, quantity and price.
- Adrenaline Obligations.**
  - Adrenaline agrees to use its best efforts to assist Organization with its fundraising efforts.
  - Adrenaline agrees, at its discretion, to provide training and incentives to individuals involved in the fundraising process along with program materials appropriate to facilitate Organization's fundraising efforts.
  - Adrenaline agrees to supply necessary merchant discounts for the Discount Product.
  - Adrenaline agrees to pay for printing and production costs associated with the sale of fundraising products at the retail price specified in the Program Terms.

Fundraising Period		
Start Date	Month	Day Year
	3	7 24
End Date	Month	Day Year
	3	10 24
Product	Qty Ordered	Price
125 Discount Ticket		

- Organization Obligations.**
  - Organization agrees to use its best efforts to sell fundraising products at the specified price. Organization confirms that it is not under a contractual obligation to participate in a competing non-Adrenaline fundraising program. Organization agrees to permit Adrenaline to operate the Program within a mutually agreeable time frame and to allow Adrenaline reasonable access to Organization's facilities in order to conduct the Program.
  - Organization acknowledges that Adrenaline may engage in fundraising activities with other organizations at the same time and with the same merchants, products and programs, and that such activity does not constitute a breach of Adrenaline's obligations under this Agreement.
  - For the Discount product that Organization purchases from Adrenaline, Organization agrees to pay Adrenaline all amounts collected from the sale of Discount Product minus the Organization's Profit Percentage to Organization. Organization shall pay Adrenaline for the Discount Product at the conclusion of the Program. Organization shall be solely responsible to collect and remit to the appropriate taxing authorities any sales taxes, if required by state law. Organization retains any sales tax amounts collected from the sale of the Discount Product. Organization agrees to return to Adrenaline all unused or unopened Discount Product at the conclusion of the Program.
  - Organization acknowledges that Adrenaline devotes significant time, effort and expense in forming and maintaining relationships with merchants used on its Discount Product, and may continue those relationships with other Adrenaline Fundraising Programs after termination of this Agreement. Accordingly, Organization agrees to protect Adrenaline's merchant relationship for a period of **TWELVE MONTHS** following termination of this Agreement. Organization shall not produce or participate with any Discount Product using any of the merchants from Adrenaline Discount Product prepared for or sold by Organization. Organization agrees to pay Adrenaline \$1,500 as compensation should it choose to use any of the same merchants used in the most recent Adrenaline Discount Product on a non-Adrenaline Discount Product during the **TWELVE MONTHS** following Agreement termination.

1 2 3 4 5

- Duration, Term and Termination.**
  - Duration.** Adrenaline and Organization agree that Adrenaline shall be the exclusive provider for this fundraiser for Organization for the following Term (Years): 1
  - Termination.** In the event that Organization does not run the Program agreed to herein, Organization shall reimburse Adrenaline for each unfulfilled year of the Agreement in an amount calculated as follows: 25% x Qty Ordered x Price. Organization agrees that this reflects costs associated with the Program and is a reasonable approximation of actual damages to Adrenaline.
- Intellectual Property Ownership and Product Distribution.** Adrenaline retains all intellectual property rights associated with the products but agrees to license these rights for the limited purpose of product distribution pursuant to the Program. Organization agrees not to use, disclose any product, forms, materials, technical information or methods employed by Adrenaline or intellectual property rights owned by Adrenaline for any purpose except in association with the Program absent Adrenaline's express written consent. Adrenaline retains the right to distribute fundraising products as it sees fit following the conclusion of the Program or in the event that the Program is not run.
- Authorization and Implementation.** Organization hereby asserts that the representative signing below understands the terms and conditions of the Agreement, agrees to be bound by them and has the authority to bind Organization. Organization holds Adrenaline harmless of any liability regarding the actions of, and/or injuries to Program participants.

Authorized Organization Representative (Signature) Pete Ittersagen Print Name & Title Pete Ittersagen (President) Date 1-12-23

Authorized Adrenaline Representative (Signature) \_\_\_\_\_ Print Name & Title \_\_\_\_\_ Date \_\_\_\_\_

INFORMATION BELOW TO BE COMPLETED BY ADRENALINE SALES REPRESENTATIVE				
School / Organization	Group	School Tax Exempt Number	Adrenaline Record Number	
Huntley	Baseball			
Address / Delivery Location	City	State	Zip	
13719 Harmony Rd	Huntley	IL	60142	
School Phone Number	School Fax Number	Number of Students in School / Selling	Mascot / Colors	
Contact Name	Best Time to Contact	Contact Phone Number	Contact Email Address	
Pete Ittersagen				

**Fundraising Authorization Form**  
Fiscal Services

All fundraising activities for school organizations require pre-approval. Please complete this form **in its entirety** and submit the form to your Building Principal a minimum of **45 days prior** to the desired starting date of the event. The Building Principal will then forward all documents to the Chief Financial Officer.

Today's Date: 10/4/23 School: Huntley High School

Name of School Organization: Girls Soccer

Sponsor / Coach's Name: Matt Lewandowski Phone: ~~3/29/24~~

Starting Date of Event: 3/8/24 Ending Date of Event: 3/29/24

Anticipated Revenue and Approximate Value of Non-Monetary Items/Compensation: \$ 8,000

Type of Sale / Event: Crowd Funding

Will a Vendor Be Used:  Yes\*  No \* Attach all contracts and agreements to this form.

Name of Vendor (if applicable): Adventure Fundraising

Type of Product or Service Provided by Vendor: App

How will compensation be used/distributed? Equipment, uniforms, etc.

Name of Activity Account: HHS Soccer Activity Account #: 536

**Submit completed forms with attachments to the Chief Financial Officer. A signed copy will be returned to you indicating approval or non-approval for fundraisers which require Board approval (over \$1,000).**

[Signature]  
Sponsor Signature

10/4/23  
Date  
10/6/23

[Signature]  
Principal Signature - I certify that it is a minimum of 45 days prior to the desired starting date of the event

10-11-23  
Date

[Signature]  
Chief Financial Officer Signature

10/20/23  
Date

\* Public Act 94-0714 requires all contracts and agreements that pertain to goods and services that are intended to generate additional revenue and other remunerations for the school district in excess of \$1,000.00 be approved by the board.

Superintendent's Copy  Fiscal Services Copy

Date of Board Approval: \_\_\_\_\_

\_\_\_\_\_ ("Provider") and Organization identified below enter into the following Fundraiser Agreement ("Agreement") for the purpose of providing a Fundraising Program ("Program") designed to facilitate Organization's fundraising efforts:

1. **Program Terms.** Provider and Organization agree to the Indicated Fundraising Period, product, quantity and price.

2. **Provider Obligations.**

- Provider agrees to use its best efforts to assist Organization with its fundraising efforts.
- Provider agrees, at its discretion, to provide training and incentives to individuals involved in the fundraising process along with the program materials appropriate to facilitate Organization's fundraising efforts.
- Provider agrees to supply necessary merchant discounts for the Discount Product.
- Provider agrees to pay for printing and production costs associated with the sale of discount and non-discount products.

3. **Organization Obligations.** INITIALS \_\_\_\_\_

- Organization agrees to use its best efforts to sell fundraising products at the specified Price. Organization confirms that it is not under a contractual obligation to participate in a competing non-Provider fundraising program. Organization agrees to permit Provider to operate the Program within a mutually agreeable time frame and to allow Provider reasonable access to Organization's facilities in order to conduct the Program.
- Organization acknowledges that Provider may engage in fundraising activities with other organizations at the same time and with the same merchants, products and programs and that such activity does not constitute a breach of Provider's obligations under this Agreement.
- For the Discount Product or Frozen Product Organization purchases from Provider, Organization agrees to pay Provider all amounts collected from the sale of Discount or Frozen Product minus the Organization's Profit Percentage. Organization shall pay Provider for the Discount or Frozen Product at the conclusion of the Program. Organization shall be solely responsible to collect and remit to the appropriate taxing authorities any sales taxes, if required by state law. Organization retains any sales tax amounts collected from the sale of the Discount or Frozen Product. Organization agrees to return to Provider all unsold or unused Discount or Frozen Product at the conclusion of the Program.
- Organization acknowledges that Provider devotes significant time, effort and expense in forming and maintaining relationships with merchants used on its Discount Product, and may continue those relationships with other Provider Fundraising Programs after termination of this Agreement. Accordingly, Organization agrees to protect Provider's merchant relationship for a period of **TWELVE MONTHS** following termination of this Agreement. Organizations shall not produce or participate with any Discount Product using any of the merchants from Provider's Discount Product prepared for or sold by Organization. Organization agrees to pay Provider \$1,500 as compensation should it choose to use any of the same merchants utilized in the most recent Provider Discount Product on a non-Provider Discount Product during the **TWELVE MONTHS** following Agreement termination.
- Organization acknowledges that frozen products are sold in cases of 8 boxes per flavor, must be purchased in full cases with a minimum order of 20 cases required.

FUNDRAISING PERIOD			
START DATE	MONTH	DAY	YEAR
	3	10	23
END DATE	MONTH	DAY	YEAR
	3	30	
DISCOUNT PRODUCT	QTY	PRICE	
75% profit			
ORDER QUANTITY	PRICE	PER CASE	
160-400			
	400+		

4. **Duration, Term and Termination.** INITIALS \_\_\_\_\_

- **Duration.** Provider and Organization agree that Provider shall be the exclusive provider for this fundraiser for Organization for the following Term (Years):
- **Termination.** In the event that Organization does not run the Program agreed to herein, Organization shall reimburse Provider for each unfulfilled year of the Agreement in an amount calculated as follows: 25% x Qty Ordered x Price. Organization agrees that this reflects costs associated with the Program and is a reasonable approximation of actual damages to Provider.

① ② ③ ④ ⑤

5. **Intellectual Property Ownership and Product Distribution.** Provider retains all intellectual property rights associated with the products but agrees to license these rights for the limited purpose of product distribution pursuant to the Program. Organization agrees not to use or disclose any product, forms, materials, technical information or methods employed by Provider or intellectual property rights owned by Provider for any purpose except in association with the Program absent Provider's express written consent. Provider retains the right to distribute fundraising products as it sees fit following the conclusion of the Program or in the event that the Program is not run.

6. **Authorization and Implementation.** Organization hereby asserts that the representative signing below understands the terms and conditions of the Agreement, agrees to be bound by them and has the authority to bind Organization. Organization holds Provider harmless of any liability regarding the actions and/or injuries to Program participants.

AUTHORIZED ORGANIZATION REPRESENTATIVE (SIGNATURE)	PRINT NAME & TITLE	DATE
	Pete Eftersagen (President)	
AUTHORIZED PROVIDER REPRESENTATIVE (SIGNATURE)	PRINT NAME & TITLE	DATE

INFORMATION BELOW TO BE COMPLETED BY PROVIDER REPRESENTATIVE					
SCHOOL/ORGANIZATION	GROUP	SCHOOL TAX EXEMPT NUMBER	PROVIDER RECORD NUMBER		
Huntley	Girls Soccer				
ADDRESS/DELIVERY LOCATION	CITY	STATE	ZIP		
13719 Harmony Rd	Huntley	IL			
SCHOOL PHONE NUMBER	SCHOOL FAX NUMBER	# OF STUDENTS SELLING	MASCOT/COLORS		
847-659-6600					
CONTACT NAME	BEST TIME TO CALL	CONTACT CELL	CONTACT EMAIL		
Matt Lewandowski		144	mlwandowski@district158.org		

### Fundraising Authorization Form Fiscal Services

All fundraising activities for school organizations require pre-approval. Please complete this form **in its entirety** and submit the form to your Building Principal a minimum of **45 days prior** to the desired starting date of the event. The Building Principal will then forward all documents to the Chief Financial Officer.

Today's Date: 10-3-23 School: HHS

Name of School Organization: Huntley HS Girls Lacrosse

Sponsor / Coach's Name: Domka Phone: 847-716-0004

Starting Date of Event: 3/4/24 Ending Date of Event: 3-18-24

Anticipated Revenue and Approximate Value of Non-Monetary Items/Compensation: \$ 7500

Type of Sale / Event: Donations fundraiser

Will a Vendor Be Used:  Yes\*  No \* Attach all contracts and agreements to this form.

Name of Vendor (if applicable): Adrenaline fundraiser (Pete)

Type of Product or Service Provided by Vendor: provide app + set up

How will compensation be used/distributed? uniforms equipment

Name of Activity Account: HS Girls Lacrosse Activity Account #: 571

**Submit completed forms with attachments to the Chief Financial Officer. A signed copy will be returned to you indicating approval or non-approval for fundraisers which require Board approval (over \$1,000).**

[Signature]  
Sponsor Signature

10-3-23  
Date

[Signature]  
Principal Signature - I certify that it is a minimum of 45 days prior to the desired starting date of the event

10-11-23  
Date

[Signature]  
Chief Financial Officer Signature

10-20-23  
Date

\* Public Act 94-0714 requires all contracts and agreements that pertain to goods and services that are intended to generate additional revenue and other remunerations for the school district in excess of \$1,000.00 be approved by the board.

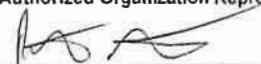
**Adrenaline Fundraiser Agreement  
(Hour-A-Thon)**

\_\_\_\_\_ d/b/a Adrenaline Fundraising ("Adrenaline" herein) and Organization identified below enter into the following Fundraiser Agreement ("Agreement") for the purpose of providing an Adrenaline Fundraising Program ("Program") designed to facilitate Organization's fundraising efforts:

1. **Program terms.** Adrenaline and Organization agree to the Hour-A-Thon Fundraiser Date and Profit % stated below. In this agreement, "Profit %" means the percentage of the total funds raised that is payable to Organization.
2. **Adrenaline Obligations.**
  - Adrenaline agrees to use its best efforts to assist Organization with its fundraising efforts.
  - Adrenaline agrees, at its discretion, to provide training and incentives to individuals involved in the fundraising process along with program materials appropriate to facilitate Organization's fundraising efforts.
  - Adrenaline Representative will deliver payment to Organization within one week of the close of the Hour-A-Thon donation link.
3. **Organization Obligations.**
  - Organization confirms that it is not under a contractual obligation to participate in a competing non-Adrenaline fundraising program.
  - Organization agrees to allow Adrenaline reasonable access to Organization's facilities at mutually agreed upon times in order to conduct the Program.
4. **Intellectual Property Ownership and Product Distribution.** Adrenaline retains all intellectual property rights associated with the products but agrees to license these rights for the limited purpose of conducting the Program. Organization agrees not to disclose any forms, materials, technical information or methods employed by Adrenaline or intellectual property rights owned by Adrenaline for any purpose except in association with the Program absent Adrenaline's express written consent.
5. **Authorization and implementation.** Organization's representative hereby asserts that he/she understands the terms and conditions of the Agreement, agrees to be bound by them, and has the authority to bind Organization. Organization holds Adrenaline harmless of any liability regarding the actions of, and/or injuries to Program participants.

Hour-A-Thon Fundraiser				
Month	Day	Year	Time	Location
3	4	2011	4:15 pm	

Profit Structure	
Total Raised	Profit %
	75
Total Raised	Profit %

<b>Authorized Organization Representative (Signature)</b> 	<b>Print Name &amp; Title</b> Pete Htersagen (President)	<b>Date</b> 10-3-23
<b>Authorized Adrenaline Representative (Signature)</b>	<b>Print Name &amp; Title</b>	<b>Date</b>

Information below is to be completed by Adrenaline sales representative			
School / Organization Huntley High School	Group Girls Lax	Number of Students	Adrenaline record number
Address 13719 Harmony Rd	City Huntley	State IL	Zip 60142
Contact Name JOE DOMKA	Best time to contact	Contact Phone Number 847-659-6600	Contact email address jdomka@district158.org

**Fundraising Authorization Form**  
Fiscal Services

All fundraising activities for school organizations require pre-approval. Please complete this form **in its entirety** and submit the form to your Building Principal a minimum of **45 days prior** to the desired starting date of the event. The Building Principal will then forward all documents to the Chief Financial Officer.

Today's Date: 10/13/2023 School: Huntley High School

Name of School Organization: Huntley High School Bass Fishing Club

Sponsor / Coach's Name: Erik Lachel Phone: 8476596700

Starting Date of Event: 1/15/2024 Ending Date of Event: 2/9/2024

Anticipated Revenue and Approximate Value of Non-Monetary Items/Compensation: \$ 2500

Type of Sale / Event: Beef Jerky Sales

Will a Vendor Be Used:  Yes\*  No \* *Attach all contracts and agreements to this form.*

Name of Vendor (if applicable): Country Meats

Type of Product or Service Provided by Vendor: Beef Sticks

How will compensation be used/distributed? Fishing Tournaments

Name of Activity Account: HS Fishing Club Activity Account #: 563

**Submit completed forms with attachments to the Chief Financial Officer. A signed copy will be returned to you indicating approval or non-approval for fundraisers which require Board approval (over \$1,000).**

Erik Lachel  
Sponsor Signature

10-13-2023  
Date

[Signature]  
Principal Signature – *I certify that it is a minimum of 45 days prior to the desired starting date of the event*

10/19/23  
Date

[Signature]  
Chief Financial Officer Signature

10-23-23  
Date

\* Public Act 94-0714 requires all contracts and agreements that pertain to goods and services that are intended to generate additional revenue and other remunerations for the school district in excess of \$1,000.00 be approved by the board.

Superintendent's Copy  Fiscal Services Copy

Date of Board Approval: \_\_\_\_\_

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Old #9



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Pickle Stick



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01

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02

Sell these savory snacks for just \$1.50 each, or 2 for \$3, at school, sporting games, to your neighbors, at work – wherever there are folks you know.

03

Keep 50% of each sale – that's \$75 per meat stick or \$113 per case toward your fundraising goal!

START YOUR FUNDRAISER NOW



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • www.district158.org

DATE: November 9, 2023  
TO: Board of Education and Administration  
FROM: Doug Renkosik, Director of Operations & Maintenance  
RE: CO 1 Boiler Make-Up Air Units at Heineman Middle School Bid #2022-38 (A)  
Board of Education Meeting, November 9, 2023  
Consent Agenda Item

**Background:**

At the August 4, 2022 Committee of the Whole meeting, the Board of Education was presented a Ten Year look at physical plant deferred maintenance life cycle capital replacement projects. Included was a line item for work to be done in summer 2023 including installation of boiler preheat make-up air units at Heineman Middle School.

A Bid Specification for this work was released on October 26, 2022.

Bids were opened on November 17, 2022.

A Letter of Recommendation from Wold Architects and Engineers and a summary of the bids is attached.

At the December 15, 2022, Board of Education meeting, the Board approved the award of the Heineman Middle School Boiler Make-up Air Units Installation Bid to Jensen’s Plumbing and Heating, Inc. in the amount of \$143,500.00.

This bid included a different model or equipment than the three prior D158 school installations and was found to weigh a notable amount more than the units installed at other locations. Therefore, some minor structural reinforcing had to be added to the roof structure.

Attached is Change Order No.1 for the added structural reinforcing installation and reconciliation of D158’s expenses for Criminal Background checks of workers on this project.

**Recommendation:**

The Building and Grounds Committee met on November 2, 2023 and recommends the Board of Education approve CO # 1 to the contract with Jensen’s Plumbing and Heating, Inc. for the Boiler Make-up Air Units at Heineman Middle School Bid #2022-38 at a cost of \$3,110.71 at their November 9, 2023, Regular Board Meeting.

# AIA® Document G701® – 2017

## Change Order

**PROJECT:** *(Name and address)*  
 Heineman Middle School Boiler Make Up  
 Air Units (223091)  
 725 Dr. John Burkey Drive  
 Algonquin, Illinois 60102

**CONTRACT INFORMATION:**  
 Contract For: General Construction  
  
 Date: December 15, 2022

**CHANGE ORDER INFORMATION:**  
 Change Order Number: One (1)  
  
 Date: October 13, 2023

**OWNER:** *(Name and address)*  
 Huntley Community School District 158  
 650 Dr. John Burkey Drive  
 Algonquin, Illinois 60102

**ARCHITECT:** *(Name and address)*  
 Wold Architects and Engineers  
 220 North Smith Street, Suite 310  
 Palatine, Illinois 60067

**CONTRACTOR:** *(Name and address)*  
 Jensen’s Plumbing and Heating, Inc.  
 670 East Calhoun Street  
 Woodstock, Illinois 60098

**THE CONTRACT IS CHANGED AS FOLLOWS:**

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

COR-01 PR 01,1.1: Modify structural reinforcing at each MAU. *Add \$ 3,453.71*  
 COR-02 Credit for unused background checks. *Deduct (\$343.00)*

**TOTAL CHANGE ORDER NO. 1 ADD \$3,110.71**

The original Contract Sum was	\$ 143,500.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 143,500.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 3,110.71
The new Contract Sum including this Change Order will be	\$ 146,610.71

The Contract Time will be unchanged by Zero (0) days.  
 The date of Substantial Completion will be June 30, 2023

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

Wold Architects and Engineers  
**ARCHITECT** *(Firm name)*

  
**SIGNATURE**

Matt Verdun, Associate  
**PRINTED NAME AND TITLE**

October 13, 2023  
**DATE**

Jensen’s Plumbing and Heating, Inc.  
**CONTRACTOR** *(Firm name)*

Bob Barton  
**SIGNATURE**

Bob Barton - PM  
**PRINTED NAME AND TITLE**

October 13, 2023  
**DATE**

Huntley Community School District 158  
**OWNER** *(Firm name)*

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**PRINTED NAME AND TITLE**

\_\_\_\_\_  
**DATE**



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.huntley158.org](http://www.huntley158.org)

DATE: November 9, 2023  
TO: Board of Education and Administration  
FROM: Doug Renkosik, Director of Operations & Maintenance  
RE: Extension of the HVAC Preventative Maintenance Services contract with Advantage Mechanical (A)  
Board of Education Meeting, November 9, 2023  
Consent Agenda Item

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## **Background:**

At the September 21, 2017, Regular Board meeting, the Board of Education approved the award of D158's Preventative Maintenance Service Agreement to Advantage Mechanical.

At the July 19, 2018, Regular Board meeting, the Board of Education approved Amendment No. 1 to the Preventative Maintenance Service Agreement with Advantage Mechanical to include low-fire flue gas analysis on all D158 boilers.

At the September 17, 2020, Regular Board meeting, the Board of Education approved Amendment 2 to the HVAC Preventative Maintenance Services contract with Advantage Mechanical which extended the contract for three additional years and provided minor adjustments to the scope of work in response to the School District changes in HVAC equipment.

Since that time, the School District has changed several pieces of HVAC equipment through life cycle capital replacement initiatives. In addition, several pieces of HVAC equipment need to be managed. In response to these changes, the O&M office recommends changes to the scope of services to be provided by Advantage Mechanical as outlined in their proposal.

Amendment No. 3 to the HVAC Preventative Maintenance Services contract Agreement with Advantage Mechanical, which addressed the scope of services changes and provides the additional year of contract cost fixing for three years from this date (which is one additional year beyond the expiration of Amendment 2) for a one time increase in the contract's annual cost as identified in the attachment. Amendment 3 was approved by the Board on November 11, 2021.

In addition, it is the Fiscal Office's goal to fix service contract increases for the next three years to preserve budget certainty as the economy continues to escalate post-pandemic.

Attached is Advantage Mechanical's offer to extend the service agreement an additional three years which would be the last three years allowed according to the language in the base contract.

## **Recommendation:**

The Building and Grounds Committee met on November 2, 2023 and recommends the Board of Education approve the extension of the HVAC Preventative Maintenance Services contract with Advantage Mechanical as attached at their November 9, 2023, Regular Board Meeting.

**AMMENDMENT NUMBER FOUR(4) TO CONTRACT BETWEEN  
ADVANTAGE MECHANICAL INC. AND HUNTLEY COMMUNITY SCHOOL DISTRICT 158.**

**SERVICE CONTRACT:** HVAC Preventative Maintenance Services RFP # 2017-44  
**CONTRACT DATE:** 09-21-17  
**CONTRACT TERM START DATE:** 10-01-17  
**ORIGINAL CONTRACT EXPIRATION DATE:** 09-30-20  
**REVISED CONTRACT TERM EXPIRATION DATE WITH THIS AMENDMENT:** 09-30-27  
**AMMENDMENT DATE:** 11-9-23

**DESCRIPTION OF CHANGES TO SERVICE CONTRACT SPECIFICATIONS WITH THIS COST ADJUSTMENT:**

1. The expiration date of the service agreement is extended to expire on 9-30-27. The annual service contract price is fixed for the next three years after Amendment 3 term expires (; 10-1-24 thru 9-30-27) at a total annual increased amount of .....ADD \$2,926.73 per year

*This Amendment replaces Amendment 3 approved by the Board of Education at their November 11, 2021 meeting*

*Not valid until signed by the Owner and Contractor.*

The original Annual Service Contract cost was .....	\$ 51,090.00
Net change by previously Amendments .....	\$ 7,444.44
The Annual Contract Sum prior to this Amendment was.....	\$ 58,534.44
The Annual Contract Sum will be increased by this Change Order in the amount of .....	\$ 2,926.73
The new Contract Sum including this Change Order will be .....	\$ 61,461.17

\_\_\_\_\_  
 Advantage Mechanical  
**CONTRACTOR**  
 765 Ridgeview Drive  
 \_\_\_\_\_  
 McHenry, IL 60050  
**ADDRESS**

\_\_\_\_\_  
 Huntley Community School District 158  
**OWNER**  
 650 Dr. Burkey Drive  
 \_\_\_\_\_  
 Algonquin, IL 60102  
**ADDRESS**

BY \_\_\_\_\_  
 Signature

BY \_\_\_\_\_  
 Signature

BY \_\_\_\_\_  
 Printed Name

BY \_\_\_\_\_  
 Printed Name

TITLE \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

 <p><b>Advantage Mechanical</b> Commercial HVAC Services</p>		<p>765 Ridgeview Dr McHenry, IL 60050 Office: 815-363-7035 Fax: 815-363-7045</p>
<p><a href="http://www.advantagemechanicalinc.com">www.advantagemechanicalinc.com</a></p>		

October 20 2023

**Mr. Doug Renkosik**  
 Consolidated School District 158  
 650 John Burkey Drive  
 Algonquin, IL 60102

RE: 3-year PM contract extension

Dear Mr. Renkosik:

Advantage Mechanical Inc. would like to thank you for your interest in our services. As per our meeting this week, AMI is pleased to offer you a 3-year extension on your existing PM service contract. The extension will start October 1, 2024 thru September 31, 2027.

Existing contract \$4,877.87 monthly \$58,534.44 annually

New contract extension with a 5% CPI

New monthly payment \$5,121.77 (36 payments) \$61,461.17 annually (3-Years)

Remove 10 RTU's Marlowe School 20 hours

Add 8 Water Heaters 16hrs and FMX online reports 10hrs Total 26 hrs

**Accepted:** \_\_\_\_\_ **Date:** \_\_\_\_\_



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.huntley158.org](http://www.huntley158.org)

DATE: November 9, 2023  
TO: Board of Education and Administration  
FROM: Doug Renkosik, Director of Operations & Maintenance  
RE: Change Order #2 to agreement with Schroeder Asphalt Services for Bus Lot Expansion Project  
Pavement Improvements Bid 2022-19A (A)  
Board of Education Meeting, November 9, 2023  
Consent Agenda Item

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**Background:**

In January 2022, Huntley Community School District 158 was notified of the award of a grant for funding assistance for 4 EV buses and chargers.

Soon after, the Operations and Maintenance Department engaged our traffic engineer at Kimley Horn to develop a design for an expansion of the D158 Transportation Center bus parking lot to support the infrastructure associated with this newer school bus technology.

On March 17, 2022, the Board of Education approved engagement with HR Green requesting civil engineering services related to design, bid administration, and construction administration related to the proposed bus parking lot expansion.

The plans and specifications for this pavement improvement project were delayed due to coordination with the electrical project for the bus lot chargers and site light project which was not awarded until later in the year. It was determined that the project could not break ground in time for summer 2022 work so it was delayed.

On November 11, 2022, plans and specifications were released for the Pavement Improvements Bid 2022-19A Bus Lot Expansion.

On December 15, 2022, bids were received and opened. A tally of those bids was distributed along with HR Green's recommendation.

On January 19, 2024, the Board of Education proved the award of the Pavement Improvements Bid 2022-19A for the Bus Lot Expansion and Restoration to Schroeder Asphalt Services In the amount of \$1,122,000.000.

On July 20, 2023, the BOE approved CO #1 to the agreement with Schroeder Asphalt Services. The change was required to accommodate the EV bus infrastructure. This resulted in an increase of \$3,309.80 to the original agreement.

Attached is Change Order No. 2 to the contract to reconcile D158 expenses on the project for damages to site amenities and expenses for Criminal Background checks.

**Recommendation:**

The Building and Grounds Committee met on November 2, 2023 and recommends the Board of Education approve Change Order #2 to the contract with Schroeder Asphalt Services, Inc. for the Pavement Improvements Bid 2022-19A in the amount of a total deduction of \$16,302.60 at their November 9, 2023, Regular Board Meeting.

DR/jk

**CHANGE ORDER**

Owner ( )  
Contractor ( )

**PROJECT:** Bus Parking Lot Expansion Bid # 2022-19a  
District 158 Transportation Center

**CHANGE ORDER NUMBER:** 2

**DATE:** 11-9-23

**CONTRACT DATE:** 1-19-23

**TO:** Schroeder Asphalt Services, Inc.  
P.O. Box 831  
Huntley, IL 60142

The Contract is changed as follows:

- Broken conduit / wires hit when Ganziano was digging underdrains – deduct \$1,044.14
  - Broken conduit / wires hit when Ganziano was digging underdrains – deduct \$7,143.50
  - Credit to D158 for Criminal Background checks - deduct \$ 980.00
  - Credit for expense for telephone line damage when Ganziano was digging underdrains – deduct \$7,134.96
- Total Decrease of this Change Order      Deduct \$16,302.60**

Not valid until signed by the Owner and Contractor.

The original Contract Sum was .....\$1,122,000.00  
 Net change by previously authorized Change Orders .....\$ 3,309.80  
 The Contract Sum prior to this Change Order was.....\$1,125,309.80  
 The Contract Sum will be **decreased** by this Change Order in the amount of .....\$ 16,302.60  
 The new Contract Sum including this Change Order will be .....\$1,109,007.20  
 The Date of Substantial Completion as of the date of this Change Order therefore is unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which has been authorized by Construction Change Directive.

Schroeder Asphalt Services, Inc.  
**CONTRACTOR**  
 P.O. Box 831  
Huntley, IL 60142  
**ADDRESS**

Huntley Community School District 158  
**OWNER**  
 650 Dr. John Burkey Dr.  
Algonquin, IL 60102  
**ADDRESS**

BY   
**SIGNATURE**

BY \_\_\_\_\_  
**SIGNATURE**

BY Kyle Joush  
**PRINT**

BY \_\_\_\_\_  
**PRINT**

BY Estimote  
**TITLE**

BY \_\_\_\_\_  
**TITLE**

DATE 10/25/23

DATE \_\_\_\_\_

**Re: background check credit due**

1 message

**Doug Renkosik** <drenkosik@district158.org>

Tue, Aug 15, 2023 at 8:06 PM

To: Kyle Joustra <kyle@schroederasphalt.com>

Cc: "Weidner, Jordan" <jweidner@hrgreen.com>, "Destree, Todd" <tdestree@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>, Schroeder-Brent <brent@schroederasphalt.com>, Adam Dean <adean@district158.org>

Bcc: Doug Renkosik <drenkosik@district158.org>

Below is a list of the names provided and when they were fingerprinted.

It looks like there were 20 completed background checks.

That equates to \$980.00 expense (20 at \$48.00 each)

It would seem many more workers have been on this job than we see listed here.

In fact, there are no landscaping, traffic paint or fence company workers on this list and only one Copenhagen worker.

How would Schroeder propose to reimburse the School District for this expense?

Or shall we wait as we should expect more workers coming through who will be working on the finishing of the job?

Please advise.

**Schroeder Asphalt backgournd checks bus lot expansion project**

Employee Name	Date printed	Contractor/Subcontractor	Count
Arriola, Daniel	5/5/2023	Schroeder Asphalt	1
Arriola, Willy	5/5/2023	Schroeder Asphalt	2
Braden, Frank	5/26/2023	Schroeder Asphalt	3
Bucio, Adrian	5/11/2023	Schroeder Asphalt	4
Bucio, Juan C	5/11/2023	Schroeder Asphalt	5
Delgado, Jose	5/5/2023	Schroeder Asphalt	6
Goad, Kelly	5/26/2023	Schroeder Asphalt	7
Olson, Charlie	5/26/2023	Schroeder Asphalt	8
Portillo, Jose	5/5/2023	Schroeder Asphalt	9
Romin, Tyler	5/8/2023	Schroeder Asphalt	10
Schroeder, Connor	5/8/2023	Schroeder Asphalt	11
Eskridge, Cody	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	12
Hogan, Christopher	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	13
Kloepfer, David	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	14
Whitson, Daniel	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	15
Wilke, Kristen	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	16
Locke, Jeff	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	17
Mroch, Jeremy	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	18
Widmayer, Josh	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	19
Arceo, Francisco	6/29/2023	Schroeder/Copenhagen	20
Cortes, Julio	NS	Schroeder Asphalt	21
Harms, Andrew	NS	Schroeder Asphalt	22
Klotz, Todd	NS	Schroeder Asphalt	23
Payares, Juan	NS	Schroeder Asphalt	24
Wagner, Kevin	NS	Schroeder Asphalt	25

*Best Case*

Doug Renkosik, CPMM, Director of O&M

Huntley Community School District 158, 650 Dr. John Burkey Drive (formerly known as Academic Drive), Algonquin, IL 60102

**c# 847-997-6655 - preferred number to call o# 847-659-6161**

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Doug Renkosik <drenkosik@district158.org>

**Fwd: Attached Image**

1 message

Doug Renkosik <drenkosik@district158.org> Fri, Oct 20, 2023 at 3:29 PM  
 To: Schroeder-Brent <brent@schroederasphalt.com>, Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Matt Roeder <matt@schroederasphalt.com>  
 Cc: HR Green-Jordan Weidner <jweidner@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>, "Destree, Todd" <tdestree@hrgreen.com>  
 Bcc: Doug Renkosik <drenkosik@district158.org>

Attached are three sheets in one scan;

- page 1 - cost estimate from AT&T for repairs to the failed phone line bundle - \$8,390.51
- page 2 - part one of two of any alternative fix - Colley Elevator car hardw change - \$5,003.00
- page 3 - part two of two of any alternative fix - Technology Dept. hardware changes - ~~\$1,634.96~~

\$7,134.96

We are going with the alternative fix to eliminate phone company service lines. By doing it that way Schroeder does not have to patch the asphalt. The other win for Schroeder is the cost is less; see my derivation below.

To pay AT&T to repair lines -	\$8,390.51	
D158's alternative fix	<del>-\$6,634.96</del>	\$7,134.96
Cost reduction	<del>-\$1,755.55</del>	\$1,255.55

So Schroeder's deductive change order amount would be reduced by \$1,755.55 plus they do NOT need to patch the asphalt where AT&T would have had to dig up. Please let me know if Schroeder agrees with this. Also, let me know what the status is on getting the lighting conduit repaired. Thanks.

Doug Renkosik, CPMM, Director of O&M  
 Huntley Community School District 158, 650 Dr. John Burkey Drive (formerly known as Academic Drive), Algonquin, IL 60102  
**c# 847-997-6655 - preferred number to call** o# 847-659-6161

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2022\_001.pdf  
182K

**Re: FW: Huntley CUSD 158 Inventory**

message

1

Michael Primus <mprimus@district158.org>

To: "KORDIK, GEOFFREY P" <gk6264@att.com>, Doug Renkosik <drenkosik@district158.org>

Cc: "KUSIAK, KEVIN F" <KK1526@att.com>, Donald Deak <ddeak@district158.org>, Greg Conrad <gconrad@district158.org>, John Jacob <jjacob@district158.org>, Mike Anderson <MAnder<br><gfehrman@district158.org>

Thanks Geoff. Adding @Doug Renkosik . Doug- below is an estimated cost to repair with some caveats/explanations.

On Thu, Sep 21, 2023 at 8:17 AM KORDIK, GEOFFREY P <gk6264@att.com> wrote:

Hello Michael,

We just heard from our field engineers about replacing/fixing the damaged copper facilities onsite:

Quote contains job functions for the following work:

- Saw cut, remove and restore 5'x5' section of asphalt
- Dig 5'x5' splice pit at damage location
- Splice 400pr to 400pr, including piece out damage, encapsulate splice
- Buzz cut and test

**Total cost - \$8,390.51**

He also mentioned the following (keep in mind, the cost can go up):

Since we are not repairing this, this is theoretical... there actually additional cost added on by our CWO department if they were to have called for us to move the cable before it was cut. C/ which is a formula added on to encompass things like milage, work truck cost and wear and tear, gas, and a bunch of other things that are not well defined to BAU engineering, we are only

If this was not damaged and they wanted us to move the cable originally, the customer would call CWO, put down a 500 dollar deposit. I would then prepare a quote for them, and once pe would work the project, and if unseen roadblocks occur, the customer would be asked to pay for that before we continued the work any further.

In this case, it is already damaged, so we don't ask the customer for the money up front, we do the work on a damage claim, restore the service, and bill the contractor, customer, municip. price could swing dramatically if the cable went wet or there's much more damage to the cable once we open the ground. We don't really even know the extent of the damage, repair just re damage occurred.

Since we have no plans to actually repair this cable, and the customer does not want us to dig up the parking lot, the quote is for what we would do if there is one fault, where our repair crei

If the customer would ever like to establish POTS service again, I would point them to the fiber cable that is unharmed first. If they insist on a copper cable, that would require a CWO projec placement would be much more than my quote, and wouldn't really be worth it.

Hope that all makes sense... let me know if you would like a call with the engineer for further explanation.

Thank You,

Geoff Kordik

Sales System Eng -3

AT&T Local Government and Education

(972) 520-4158

gk6264@att.com

MOBILIZING YOUR WORLD

From: Michael Primus <mprimus@district158.org>

Sent: Tuesday, September 19, 2023 8:15 AM

To: KUSIAK, KEVIN F <KK1526@att.com>

Cc: Donald Deak <ddeak@district158.org>; Greg Conrad <gconrad@district158.org>; John Jacob <jjacob@district158.org>; Mike Anderson <MAnder<br><gfehrman@district158.org>

Subject: Re: FW: Huntley CUSD 158 Inventory

Bus Co

Mike,

Do you currently have any active mobility devices with AT&T or FirstNet?

I have been searching for an active account for this product but cannot find one.

If not, I will have to request a FAN which will take 24-48 hours to have completed.

We can then place the order.

Please let me know.

**Kevin Kusiak**

Client Solution Executive - Mobility

AT&T - Public Sector and FirstNet

95 W. Algonquin Rd.

Arlington Heights, IL 60005

m 847.899.6001 | kevin.f.kusiak@att.com

[www.att.com/businesshelp](http://www.att.com/businesshelp)

---

**From:** Michael Primus <mprimus@district158.org>

**Sent:** Monday, September 18, 2023 10:49 AM

**To:** KUSIAK, KEVIN F <KK1526@att.com>

**Cc:** Donald Deak <ddeak@district158.org>; Greg Conrad <gconrad@district158.org>; John Jacob <jjacob@district158.org>; Mike Anderson <MAnderson@getwirelessllc.com>; KORDI Fehrman <gfehrman@district158.org>

**Subject:** Re: FW: Huntley CUSD 158 Inventory

Good morning Kevin- hoping you saw my previous email? We would like to get one ordered.

On Fri, Sep 15, 2023 at 8:11 AM Michael Primus <mprimus@district158.org> wrote:

Good morning Kevin- Can we get one ordered and sent ASAP?

We want to test with one..

On Tue, Sep 12, 2023 at 3:35 PM KUSIAK, KEVIN F <KK1526@att.com> wrote:

Ok.

I reached out to Mike Anderson who is cc'd here and he provided some insight.

Per mike, Simplifi would be a great fit, but the power is not DC.

The attached brochure shows an elevator setup on the second page.

Please let us know of any questions you might have.

Also, I am still attempting to get a cost for the repair work.

**Kevin Kusiak**



226 William Street  
Bensenville, Illinois 60106



Phone: 630.766.7230  
Fax: 630.766.7568  
Web: www.colleyelevator.com  
Email: dennis@colleyelevator.com

October 20<sup>th</sup>, 2023

Doug Renkosik, CPMM, Director of O&M  
Huntley Community School District 158  
650 Dr. John Burkey Drive  
Algonquin, IL 60102

RE: Elevator Emergency Telephone Upgrade, D158 – Locations: Heineman, Mackeben, Conley, & D158 Administration Center

We propose to furnish labor and materials necessary to do the following:

1. Remove existing elevator telephones.
2. Install new ADA compliant phones capable of utilizing cellular or digital phone lines.
3. Wire and program per OEM specs.
4. Check elevator operation and return to service.

Schedule of work: 2-5 days upon approval

**PRICE** - All of the above for the sum of \$5,003.00 (Four (4) ELEVATORS)  
This quote is valid for 90 days

[Five Thousand, Three  
and 00/100 Dollars]

**Terms of Payment:** Net upon receipt of invoice

The Terms and Conditions are printed on the back hereof form a part of this agreement.

ACCEPTANCE

The foregoing proposal is hereby accepted at the price and upon the terms and conditions named therein.

Dated \_\_\_\_\_

\_\_\_\_\_  
Title \_\_\_\_\_

Respectfully submitted,  
COLLEY ELEVATOR

*Dennis Finn*

3

**Re: 911 and the elevators**

1 message

Michael Primus <mprimus@district158.org>

Tue, Oct 17, 2023 at 12:21 PM

To: Kevin Lindquist <klindquist@district158.org>, Doug Renkosik <drenkosik@district158.org>, Mark Altmayer <maltmayer@district158.org>

Cc: Greg Conrad <gconrad@district158.org>

Good afternoon- Spoke with Doug and he asked for the expenses. From an expense standpoint... Technology needs for Square Barn Campus:

Item	Cost	Quantity	Total
ATA 191	\$258.00	4	\$1,032.00
UPS	\$ 149.99	4	\$ 599.96
Simplifi Device	\$500	1	\$ 500.00
Total			<del>\$1,631.96</del>

# 2,131.96

On Tue, Oct 17, 2023 at 10:33 AM Kevin Lindquist <klindquist@district158.org> wrote:

Thanks Gwen and Mike.

**Kevin Lindquist, CPMM, CPS**

**Huntley Community School District 158**

**Assistant Director of Operations & Maintenance**

**650 Dr John Burkey Drive**

**Algonquin, IL 60102**

**Cell: 847-997-6688**

**Office: 847-659-6167**

On Tue, Oct 17, 2023 at 10:32 AM Gwen Fehrman <gfehrman@district158.org> wrote:

Hi All,

We found this one on Amazon. I will get them ordered today and they will be in by Friday.

[https://www.amazon.com/gp/product/B002RCNX8K/ref=sw\\_img\\_1?smid=ATVPDKIKX0DER&th=1](https://www.amazon.com/gp/product/B002RCNX8K/ref=sw_img_1?smid=ATVPDKIKX0DER&th=1)

**Gwen Fehrman**

**Administrative Assistant Technology**

**Huntley Community School District 158**

**650 Dr. John Burkey Dr., Algonquin, IL 60102**

**(847)659-6182**

On Tue, Oct 17, 2023 at 9:59 AM Michael Primus <mprimus@district158.org> wrote:

Good morning-

The new elevator phone worked here at District office. Each building will need a separate UPS for the device that the elevator guy needs.

Here's what we need:

New elevator phones (3) for the remainder of Square Barn campus (provided by Colley)

A booster (provided by Colley)

4 small UPS' (one for each building here at Square Barn) due to where the equipment needs to be mounted in the MDF.

I told them to order the 3 phones and boosters.

For the UPS... not sure. Maybe this?

<https://www.cdw.com/product/vertiv-liebert-psa5-ups-500va-300wline-interactive-avr-towerenergy-star/5100136?pfm=srh>

---  
Mike Primus  
Chief Technology Officer  
CCIE Emeritus #24624  
Huntley Community School District 158  
mprimus@district158.org  
847-659-6186

)  
Mike Primus  
Chief Technology Officer  
CCIE Emeritus #24624  
Huntley Community School District 158  
mprimus@district158.org  
847-659-6186

---

## a few electrical issues with the paving work in D158 bus lot

1 message

---

Doug Renkosik <drenkosik@district158.org>

Mon, Jul 24, 2023 at 2:43 PM

To: Schroeder-Matt Roeder <matt@schroederasphalt.com>, Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Brent <brent@schroederasphalt.com>

Cc: Kevin Lindquist <klindquist@district158.org>, HR Green-Jordan Weidner <jweidner@hrgreen.com>, "Destree, Todd" <tdestree@hrgreen.com>

Bcc: Doug Renkosik <drenkosik@district158.org>

1. Attached are two invoices from the electrical contractor we hired in response to the conduits hit by Schroeder's underground drain tile installer. D158 is paying these invoices and expecting them to be part of a future change order which will include reconciliation of background check expenses also.
2. Will Schroeder Asphalt has representation at the project meeting scheduled for tomorrow? I can not make a morning meeting, but I could make a Noon meeting or a 2:30 pm meeting.

--  
Doug Renkosik, CPMM, Director of O&M

Huntley Community School District 158, 650 Dr. John Burkey Drive (formerly known as Academic Drive), Algonquin, IL 60102


**c# 847-997-6655 - preferred number to call o# 847-659-6161**

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 1776\_001.pdf  
84K

# Associated Electrical Contractors

P.O. Box 39  
 Voodstock, IL 60098

Phone 815-337-6600  
 Fax 815-337-6560

Invoice Date: 07-24-2023  
 Customer No: DIST158  
 Invoice No: 350076568  
 Invoice Amount: \$7,143.50

Huntley Community Schl Dst 158  
 Attn: Accounts Payable  
 650 Dr. John Burkey Drive  
 Algonquin, IL 60102-4423

Job Number: 30-23-0615  
 Job Location:  
 D158 Admin Bldg 2nd Conduit Fd  
 650 Academic Dr  
 Algonquin, IL 60102

Description of work:  
 Repair of 2nd conduit at D158

Work completed: 07/05-07/07

AEC Electrical Labor	24.00	HRS	140.00	3,360.00
SHOP LABOR	21.00	HRS	75.00	1,575.00
AEC Materials	1.00	LOT	2,208.50	2,208.50

Repair (2) 2 1/2" pipes  
~~and~~ with #8 wires  
 for Bus Heater outlets.

Amount Billed \$7,143.50

**Thank you for choosing AEC for your electrical needs**

If you have any questions please contact us at 815-337-6600

Visit our website at [www.associated-electrical.com](http://www.associated-electrical.com)

**AEC NOW ACCEPTS CREDIT CARDS - Please contact us for more information**



Doug Renkosik <drenkosik@district158.org>

**Fwd: Invoice #350076515 Broken Conduit Feed #1**

1 message

**Doug Renkosik** <drenkosik@district158.org> Tue, Jul 11, 2023 at 1:40 PM  
To: Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Brent <brent@schroederasphalt.com>  
Cc: HR Green-Jordan Weidner <jweidner@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>  
Bcc: Doug Renkosik <drenkosik@district158.org>

I am asking Schroeder if they agree to list this as a credit to the District on their summary change order they are working on?

If yes, District will pay Associated ( as we should since D158 called them out.)

----- Forwarded message -----

From: **Kevin Lindquist** <klindquist@district158.org>  
Date: Tue, Jul 11, 2023, 10:07 AM  
Subject: Fwd: Invoice #350076515 Broken Conduit Feed #1  
To: Doug Renkosik <drenkosik@district158.org>

This is for the gate controller wires that were hit when Ganziano was digging for the underdrains in the bus parking lot. How would you like me to proceed with this Invoice?

**Kevin Lindquist, CPMM, CPS**  
**Huntley Community School District 158**  
**Assistant Director of Operations & Maintenance**  
**650 Dr John Burkey Drive**  
**Algonquin, IL 60102**  
**Cell: 847-997-6688**  
**Office: 847-659-6167**

----- Forwarded message -----

From: **AEC Service** <service@associated-electrical.com>  
Date: Tue, Jul 11, 2023 at 10:01 AM  
Subject: Invoice #350076515 Broken Conduit Feed #1  
To: Kevin Lindquist <klindquist@district158.org>



**Lara Ransom**  
**Service Division Administrator**  
**Office: 815-337-6600 x127**  
**PO Box 39 | Woodstock, IL 60098**

**350076515 SD158 Admin Building Broken Conduit.pdf**  
236K

Bus

# Associated Electrical Contractors

P.O. Box 39  
Woodstock, IL 60098

Phone 815-337-6600  
Fax 815-337-6560

Invoice Date: 07-11-2023  
Customer No: DIST158  
Invoice No: 350076515  
Invoice Amount: \$1,044.14

Job Number: 30-23-0597

Job Location:

SD158 Admin Bldg Conduit Feed  
650 Dr John Burkey Dr  
Algonquin, IL 60102

Huntley Community Schl Dst 158  
Attn: Accounts Payable  
650 Dr. John Burkey Drive  
Algonquin, IL 60102-4423

**Description of work:**

Investigated broken conduit. Pulled wires out from gate controller, cut damaged section of conduit, replaced with new conduit. Pulled wires back into gate controller, tested wires from gate controller to building.

Work completed: 06/27/23

AEC Electrical Labor	7.00	HRS	140.00	980.00
AEC Materials	1.00	LOT	64.14	64.14

Amount Billed \$1,044.14

**Thank you for choosing AEC for your electrical needs**

If you have any questions please contact us at 815-337-6600

Visit our website at [www.associated-electrical.com](http://www.associated-electrical.com)

**AEC NOW ACCEPTS CREDIT CARDS - Please contact us for more information**

**Re: background check credit due**

1 message

**Doug Renkosik** <drenkosik@district158.org>

Tue, Aug 15, 2023 at 8:06 PM

To: Kyle Joustra <kyle@schroederasphalt.com>

Cc: "Weidner, Jordan" <jweidner@hrgreen.com>, "Destree, Todd" <tdestree@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>, Schroeder-Brent <brent@schroederasphalt.com>, Adam Dean <adean@district158.org>

Bcc: Doug Renkosik <drenkosik@district158.org>

Below is a list of the names provided and when they were fingerprinted.

It looks like there were 20 completed background checks.

That equates to \$980.00 expense (20 at \$48.00 each)

It would seem many more workers have been on this job than we see listed here.

In fact, there are no landscaping, traffic paint or fence company workers on this list and only one Copenhagen worker.

How would Schroeder propose to reimburse the School District for this expense?

Or shall we wait as we should expect more workers coming through who will be working on the finishing of the job?

Please advise.

**Schroeder Asphalt backgournd checks bus lot expansion project**

Employee Name	Date printed	Contractor/Subcontractor	Count
Arriola, Daniel	5/5/2023	Schroeder Asphalt	1
Arriola, Willy	5/5/2023	Schroeder Asphalt	2
Braden, Frank	5/26/2023	Schroeder Asphalt	3
Bucio, Adrian	5/11/2023	Schroeder Asphalt	4
Bucio, Juan C	5/11/2023	Schroeder Asphalt	5
Delgado, Jose	5/5/2023	Schroeder Asphalt	6
Goad, Kelly	5/26/2023	Schroeder Asphalt	7
Olson, Charlie	5/26/2023	Schroeder Asphalt	8
Portillo, Jose	5/5/2023	Schroeder Asphalt	9
Romin, Tyler	5/8/2023	Schroeder Asphalt	10
Schroeder, Connor	5/8/2023	Schroeder Asphalt	11
Eskridge, Cody	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	12
Hogan, Christopher	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	13
Kloepfer, David	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	14
Whitson, Daniel	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	15
Wilke, Kristen	5/22/2023	Schroeder Asphalt / Bedrock Stabilization	16
Locke, Jeff	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	17
Mroch, Jeremy	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	18
Widmayer, Josh	6/5/2023	Schroeder Asphalt / Ganziano Sewer & Water	19
Arceo, Francisco	6/29/2023	Schroeder/Copenhagen	20
Cortes, Julio	NS	Schroeder Asphalt	21
Harms, Andrew	NS	Schroeder Asphalt	22
Klotz, Todd	NS	Schroeder Asphalt	23
Payares, Juan	NS	Schroeder Asphalt	24
Wagner, Kevin	NS	Schroeder Asphalt	25

*Bus Lot*

Doug Renkosik, CPMM, Director of O&M

Huntley Community School District 158, 650 Dr. John Burkey Drive (formerly known as Academic Drive), Algonquin, IL 60102

**c# 847-997-6655 - preferred number to call o# 847-659-6161**

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**Fwd: Attached Image**

1 message

**Doug Renkosik** <drenkosik@district158.org> Fri, Oct 20, 2023 at 3:29 PM  
To: Schroeder-Brent <brent@schroederasphalt.com>, Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Matt Roeder <matt@schroederasphalt.com>  
Cc: HR Green-Jordan Weidner <jweidner@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>, "Destree, Todd" <tdestree@hrgreen.com>  
Bcc: Doug Renkosik <drenkosik@district158.org>

Attached are three sheets in one scan;

- page 1 - cost estimate from AT&T for repairs to the failed phone line bundle - \$8,390.51
- page 2 - part one of two of any alternative fix - Colley Elevator car hardw change - \$5,003.00
- page 3 - part two of two of any alternative fix - Technology Dept. hardware changes - ~~\$1,634.96~~

\$7,134.96

We are going with the alternative fix to eliminate phone company service lines. By doing it that way Schroeder does not have to patch the asphalt. The other win for Schroeder is the cost is less; see my derivation below.

To pay AT&T to repair lines -	\$8,390.51	
D158's alternative fix	<del>-\$6,634.96</del>	\$7,134.96
Cost reduction	<del>-\$1,755.55</del>	\$1,255.55

So Schroeder's deductive change order amount would be reduced by \$1,755.55 plus they do NOT need to patch the asphalt where AT&T would have had to dig up.

Please let me know if Schroeder agrees with this.

Also, let me know what the status is on getting the lighting conduit repaired.


Thanks.

Doug Renkosik, CPMM, Director of O&M  
Huntley Community School District 158, 650 Dr. John Burkey Drive (formerly known as Academic Drive), Algonquin, IL 60102  
c# 847-997-6655 - preferred number to call o# 847-659-6161

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 2022\_001.pdf  
182K

**Re: FW: Huntley CUSD 158 Inventory**

message

1

Michael Primus <mprimus@district158.org>

To: "KORDIK, GEOFFREY P" <gk6264@att.com>, Doug Renkosik <drenkosik@district158.org>

Cc: "KUSIAK, KEVIN F" <KK1526@att.com>, Donald Deak <ddeak@district158.org>, Greg Conrad <gconrad@district158.org>, John Jacob <jjacob@district158.org>, Mike Anderson <MAnder<br><gfehrman@district158.org>

Thanks Geoff. Adding @Doug Renkosik . Doug- below is an estimated cost to repair with some caveats/explanations.

On Thu, Sep 21, 2023 at 8:17 AM KORDIK, GEOFFREY P <gk6264@att.com> wrote:

Hello Michael,

We just heard from our field engineers about replacing/fixing the damaged copper facilities onsite:

Quote contains job functions for the following work:

- Saw cut, remove and restore 5'x5' section of asphalt
- Dig 5'x5' splice pit at damage location
- Splice 400pr to 400pr, including piece out damage, encapsulate splice
- Buzz cut and test

**Total cost - \$8,390.51**

He also mentioned the following (keep in mind, the cost can go up):

Since we are not repairing this, this is theoretical... there actually additional cost added on by our CWO department if they were to have called for us to move the cable before it was cut. C/ which is a formula added on to encompass things like milage, work truck cost and wear and tear, gas, and a bunch of other things that are not well defined to BAU engineering, we are only

If this was not damaged and they wanted us to move the cable originally, the customer would call CWO, put down a 500 dollar deposit. I would then prepare a quote for them, and once pe would work the project, and if unseen roadblocks occur, the customer would be asked to pay for that before we continued the work any further.

In this case, it is already damaged, so we don't ask the customer for the money up front, we do the work on a damage claim, restore the service, and bill the contractor, customer, municip. price could swing dramatically if the cable went wet or there's much more damage to the cable once we open the ground. We don't really even know the extent of the damage, repair just re damage occurred.

Since we have no plans to actually repair this cable, and the customer does not want us to dig up the parking lot, the quote is for what we would do if there is one fault, where our repair crei

If the customer would ever like to establish POTS service again, I would point them to the fiber cable that is unharmed first. If they insist on a copper cable, that would require a CWO projec placement would be much more than my quote, and wouldn't really be worth it.

Hope that all makes sense... let me know if you would like a call with the engineer for further explanation.

Thank You,

Geoff Kordik

Sales System Eng -3

AT&T Local Government and Education

(972) 520-4158

gk6264@att.com

MOBILIZING YOUR WORLD

From: Michael Primus <mprimus@district158.org>

Sent: Tuesday, September 19, 2023 8:15 AM

To: KUSIAK, KEVIN F <KK1526@att.com>

Cc: Donald Deak <ddeak@district158.org>; Greg Conrad <gconrad@district158.org>; John Jacob <jjacob@district158.org>; Mike Anderson <MAnder<br><gfehrman@district158.org>

Subject: Re: FW: Huntley CUSD 158 Inventory

Bus Co

Mike,

Do you currently have any active mobility devices with AT&T or FirstNet?

I have been searching for an active account for this product but cannot find one.

If not, I will have to request a FAN which will take 24-48 hours to have completed.

We can then place the order.

Please let me know.

**Kevin Kusiak**

Client Solution Executive - Mobility

AT&T - Public Sector and FirstNet

95 W. Algonquin Rd.

Arlington Heights, IL 60005

m 847.899.6001 | kevin.f.kusiak@att.com

[www.att.com/businesshelp](http://www.att.com/businesshelp)

---

**From:** Michael Primus <mprimus@district158.org>

**Sent:** Monday, September 18, 2023 10:49 AM

**To:** KUSIAK, KEVIN F <KK1526@att.com>

**Cc:** Donald Deak <ddeak@district158.org>; Greg Conrad <gconrad@district158.org>; John Jacob <jjacob@district158.org>; Mike Anderson <MAnderson@getwirelessllc.com>; KORDI  
Fehrman <gfehrman@district158.org>

**Subject:** Re: FW: Huntley CUSD 158 Inventory

Good morning Kevin- hoping you saw my previous email? We would like to get one ordered.

On Fri, Sep 15, 2023 at 8:11 AM Michael Primus <mprimus@district158.org> wrote:

Good morning Kevin- Can we get one ordered and sent ASAP?

We want to test with one..

On Tue, Sep 12, 2023 at 3:35 PM KUSIAK, KEVIN F <KK1526@att.com> wrote:

Ok.

I reached out to Mike Anderson who is cc'd here and he provided some insight.

Per mike, Simplifi would be a great fit, but the power is not DC.

The attached brochure shows an elevator setup on the second page.

Please let us know of any questions you might have.

Also, I am still attempting to get a cost for the repair work.

**Kevin Kusiak**



226 William Street  
Bensenville, Illinois 60106



Phone: 630.766.7230  
Fax: 630.766.7568  
Web: www.colleyelevator.com  
Email: dennis@colleyelevator.com

October 20<sup>th</sup>, 2023

Doug Renkosik, CPMM, Director of O&M  
Huntley Community School District 158  
650 Dr. John Burkey Drive  
Algonquin, IL 60102

RE: Elevator Emergency Telephone Upgrade, D158 – Locations: Heineman, Mackeben, Conley, & D158 Administration Center

We propose to furnish labor and materials necessary to do the following:

1. Remove existing elevator telephones.
2. Install new ADA compliant phones capable of utilizing cellular or digital phone lines.
3. Wire and program per OEM specs.
4. Check elevator operation and return to service.

Schedule of work: 2-5 days upon approval

**PRICE** - All of the above for the sum of \$5,003.00 (Four (4) ELEVATORS)  
This quote is valid for 90 days

[Five Thousand, Three  
and 00/100 Dollars]

**Terms of Payment:** Net upon receipt of invoice

The Terms and Conditions are printed on the back hereof form a part of this agreement.

ACCEPTANCE

The foregoing proposal is hereby accepted at the price and upon the terms and conditions named therein.

Dated \_\_\_\_\_

\_\_\_\_\_  
Title \_\_\_\_\_

Respectfully submitted,  
COLLEY ELEVATOR

*Dennis Finn*

**Re: 911 and the elevators**

3

1 message

Michael Primus <mprimus@district158.org>

Tue, Oct 17, 2023 at 12:21 PM

To: Kevin Lindquist <klindquist@district158.org>, Doug Renkosik <drenkosik@district158.org>, Mark Altmayer <maltmayer@district158.org>

Cc: Greg Conrad <gconrad@district158.org>

Good afternoon- Spoke with Doug and he asked for the expenses. From an expense standpoint... Technology needs for Square Barn Campus:

Item	Cost	Quantity	Total
ATA 191	\$258.00	4	\$1,032.00
UPS	\$ 149.99	4	\$ 599.96
Simplifi Device	\$500	1	\$ 500.00
Total			<del>\$1,631.96</del>

# 2,131.96

On Tue, Oct 17, 2023 at 10:33 AM Kevin Lindquist <klindquist@district158.org> wrote:

Thanks Gwen and Mike.

**Kevin Lindquist, CPMM, CPS**

**Huntley Community School District 158**

**Assistant Director of Operations & Maintenance**

**650 Dr John Burkey Drive**

**Algonquin, IL 60102**

**Cell: 847-997-6688**

**Office: 847-659-6167**

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**Gwen Fehrman**

**Administrative Assistant Technology**

**Huntley Community School District 158**

**650 Dr. John Burkey Dr., Algonquin, IL 60102**

**(847)659-6182**

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A booster (provided by Colley)

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For the UPS... not sure. Maybe this?

<https://www.cdw.com/product/vertiv-liebert-psa5-ups-500va-300wline-interactive-avr-towerenergy-star/5100136?pfm=srh>

---

Mike Primus  
Chief Technology Officer  
CCIE Emeritus #24624  
Huntley Community School District 158  
mprimus@district158.org  
847-659-6186

Mike Primus  
Chief Technology Officer  
CCIE Emeritus #24624  
Huntley Community School District 158  
mprimus@district158.org  
847-659-6186



Doug Renkosik <drenkosik@district158.org>

## a few electrical issues with the paving work in D158 bus lot

1 message

Doug Renkosik <drenkosik@district158.org>

Mon, Jul 24, 2023 at 2:43 PM

To: Schroeder-Matt Roeder <matt@schroederasphalt.com>, Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Brent <brent@schroederasphalt.com>

Cc: Kevin Lindquist <klindquist@district158.org>, HR Green-Jordan Weidner <jweidner@hrgreen.com>, "Destree, Todd" <tdestree@hrgreen.com>

Bcc: Doug Renkosik <drenkosik@district158.org>

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84K

Pave - Bus lot

# Associated Electrical Contractors

P.O. Box 39  
Woodstock, IL 60098

Phone 815-337-6600  
Fax 815-337-6560

Invoice Date: 07-24-2023  
Customer No: DIST158  
Invoice No: 350076568  
Invoice Amount: \$7,143.50

Huntley Community Schl Dst 158  
Attn: Accounts Payable  
650 Dr. John Burkey Drive  
Algonquin, IL 60102-4423

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SHOP LABOR	21.00	HRS	75.00	1,575.00
AEC Materials	1.00	LOT	2,208.50	2,208.50

Repair (2) 2 1/2" pipes  
and with #8 wires  
for Bus Heater outlets.

Amount Billed \$7,143.50

**Thank you for choosing AEC for your electrical needs**

If you have any questions please contact us at 815-337-6600

Visit our website at [www.associated-electrical.com](http://www.associated-electrical.com)

**AEC NOW ACCEPTS CREDIT CARDS - Please contact us for more information**



Doug Renkosik <drenkosik@district158.org>

**Fwd: Invoice #350076515 Broken Conduit Feed #1**

1 message

**Doug Renkosik** <drenkosik@district158.org> Tue, Jul 11, 2023 at 1:40 PM  
To: Kyle Joustra <kyle@schroederasphalt.com>, Schroeder-Brent <brent@schroederasphalt.com>  
Cc: HR Green-Jordan Weidner <jweidner@hrgreen.com>, Kevin Lindquist <klindquist@district158.org>  
Bcc: Doug Renkosik <drenkosik@district158.org>

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If yes, District will pay Associated ( as we should since D158 called them out.)

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Subject: Fwd: Invoice #350076515 Broken Conduit Feed #1  
To: Doug Renkosik <drenkosik@district158.org>

This is for the gate controller wires that were hit when Ganziano was digging for the underdrains in the bus parking lot. How would you like me to proceed with this Invoice?

**Kevin Lindquist, CPMM, CPS**  
**Huntley Community School District 158**  
**Assistant Director of Operations & Maintenance**  
**650 Dr John Burkey Drive**  
**Algonquin, IL 60102**  
**Cell: 847-997-6688**  
**Office: 847-659-6167**

----- Forwarded message -----

From: **AEC Service** <service@associated-electrical.com>  
Date: Tue, Jul 11, 2023 at 10:01 AM  
Subject: Invoice #350076515 Broken Conduit Feed #1  
To: Kevin Lindquist <klindquist@district158.org>



**Lara Ransom**  
**Service Division Administrator**  
**Office: 815-337-6600 x127**  
**PO Box 39 | Woodstock, IL 60098**

**350076515 SD158 Admin Building Broken Conduit.pdf**  
236K

Bus

# Associated Electrical Contractors

P.O. Box 39  
Woodstock, IL 60098

Phone 815-337-6600  
Fax 815-337-6560

Invoice Date: 07-11-2023  
Customer No: DIST158  
Invoice No: 350076515  
Invoice Amount: \$1,044.14

Huntley Community Schl Dst 158  
Attn: Accounts Payable  
650 Dr. John Burkey Drive  
Algonquin, IL 60102-4423

Job Number: 30-23-0597  
Job Location:  
SD158 Admin Bldg Conduit Feed  
650 Dr John Burkey Dr  
Algonquin, IL 60102

Description of work:  
Investigated broken conduit. Pulled wires out from gate controller, cut damaged section of conduit, replaced with new conduit. Pulled wires back into gate controller, tested wires from gate controller to building.

Work completed: 06/27/23

AEC Electrical Labor	7.00	HRS	140.00	980.00
AEC Materials	1.00	LOT	64.14	64.14

Amount Billed \$1,044.14

**Thank you for choosing AEC for your electrical needs**

If you have any questions please contact us at 815-337-6600

Visit our website at [www.associated-electrical.com](http://www.associated-electrical.com)

**AEC NOW ACCEPTS CREDIT CARDS - Please contact us for more information**



# Huntley Community School District 158

650 Dr. John Burkey Dr  
 Algonquin, Illinois 60102  
 (847) 659-6158 • www.district158.org

**Date:** November 9, 2023  
**To:** Board of Education  
**From:** Dr. Amy MacCrandle, Assistant Superintendent for Learning and Innovation  
**Cc:** Ms. Jessica Lombard, Interim Superintendent  
**Subject:** HHS New Course Proposals for 2024-2025 School Year

## Executive Summary

The following courses were presented to the Curriculum Committee on November 2, 2023 and moved forward for approval at the November 9, 2023 board meeting for implementation during the 2024-2025 school year. The proposals have been reviewed through a process including HHS department chair recommendation, HHS administrative recommendation, and District administrative approval.

The following courses are now submitted for discussion by the Curriculum and Instruction Committee. A detailed proposal for each course is attached to this memo.

- Guitar 1
- Astronomy: Planetary Science
- Astronomy Interstellar Science

The following existing course titles will change, but not the actual course description or materials used at this time:

Current Course Title	Proposed Course Title
Advanced Computer Science Topics (H)	Software Engineering (H)

The following courses have been submitted to MCC to offer as a potential for dual credit options.

Proposed Dual Credit Course	Current Course Title	Collegiate Partner
Programming 105 (Dual Credit) .5 credit Comp Science 121 (Dual Credit) .5 credit	AP Computer Science A	MCC - Discussion
Introduction to Health Careers (Dual Credit)	Medical Skills and Services	MCC - Approved
Computer Science (Dual Credit)	AP Computer Science Principles *Note- currently MCC does not provide course credit for this, just general elective credit resulting in exploring other options.	Potentially University of Nebraska-Omaha

## Recommendation

Administration requests that the HHS Course Proposals for 2024-2025 are approved as presented.

**Central States Bus Sales, Inc.**  
30 Baseline Road. Oswego, IL 60543  
630-556-3130 • FAX:866-300-8893 • 800-376-1644  
"The Bus Experts" **www.centralstatesbus.com**

October 23, 2023

Brian Schroeder  
Huntley CSD 158  
650 Academic Drive,  
Algonquin, IL  
60102

Dear Brian Schroeder,

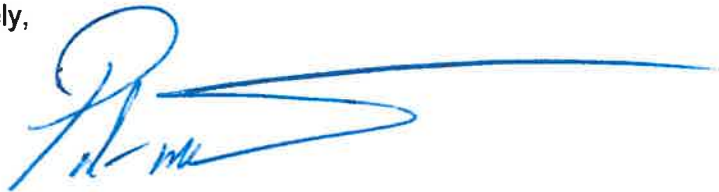
I'm happy to help you with your transportation needs. Central States Bus Sales, Inc. is the authorized distributor for Blue Bird Bus Company in Missouri, Arkansas, Illinois, Tennessee and Kentucky and we have the facilities and experience to support all the products we sell. Blue Bird School Buses are unsurpassed in Quality, Durability, and Built-In Safety Features.

In accordance with your request, I have prepared one (1) proposal for you. This proposal contains pricing for two (2) 14-passenger MFSAB buses and one (1) 12+1 MFSAB lift bus. These buses are built by Micro Bird on Chevy chassis.

<b>One (1) 2024 Micro Bird 14-passenger buses MFSAB:</b>	<b>\$102,520.00</b>
<b>Two (2) for:</b>	<b>\$205,040.00</b>
<b>One (1) 2024 Micro Bird 12+1-passenger MFSAB lift bus:</b>	<b>\$114,300.00</b>

If you have any questions or require additional information, please feel free to contact me by phone at (800) 376-1644 or by e-mail at [pmichna@centralstatesbus.com](mailto:pmichna@centralstatesbus.com). Thanks again, and I hope to hear from you soon.

Sincerely,



Paul Michna  
Regional Sales Manager



**\*All pricing is subject to manufacture surcharges which are beyond the control of CSBS. If a surcharge is imposed, CSBS would provide documentation and the price or payment would be adjusted accordingly.**

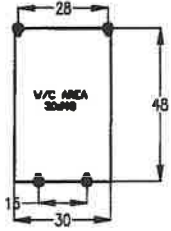
*\*All lease and lease purchase payments are based on an estimated rate. The interest rate cannot be locked in until 90 days prior to delivery. Any rate variation up or down from estimated rate will be communicated to the district when the rate can be locked in and the pricing with respect to any definitive transaction will be adjusted to reflect market interest rates subsequent to the date of this proposal.*

**\*A total of \$850.00 is allocated for letting and graphics on white activity buses. In the event that your request exceeds the said amount the school district is responsible any additional charges.**

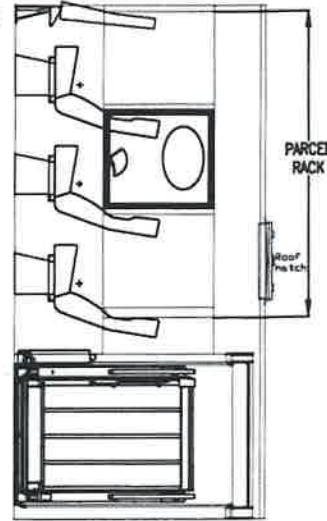
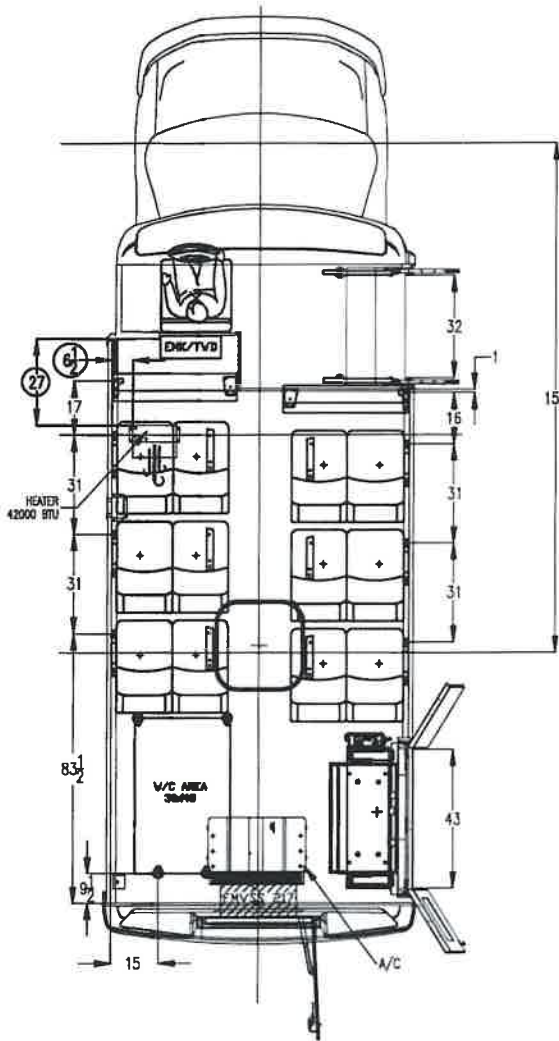
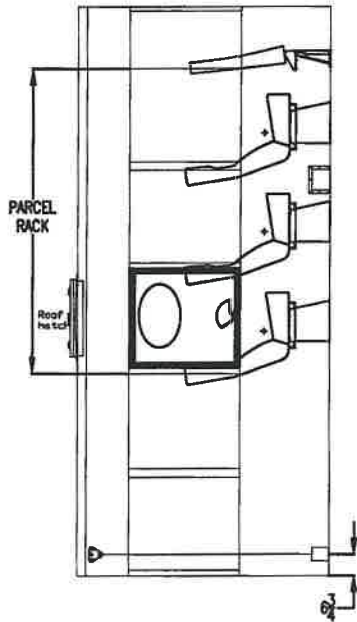
**\*All traded in vehicles must make it to Central States Bus Sales on their own power. In the event it can't the school district is responsible for any towing expenses occurred to have it towed to Central States in Oswego.**

**\*Mirco Birds are subject to availability.**

NOTE: The wheelchair restraint configuration for this bus is as shown below:



**IMPORTANT NOTICE / AVIS IMPORTANT**  
 VEHICLE CONFIGURATION AND CAPACITY ARE SUBJECT TO CHANGE TO REFLECT ANY AND ALL CHASSIS SPECIFICATIONS OF THE MODEL YEAR UTILIZED.  
 LA CONFIGURATION ET LA CAPACITE DE CE VEHICULE SONT SUJETTES A DES MODIFICATIONS AFIN DE TENIR COMPTE DES SPECIFICATIONS DU CHASSIS DE L'ANNEE MODELE UTILISE.



SEAT	DIM.	SIDE	QTY
FH	35	LH	3
FH	35	RH	3

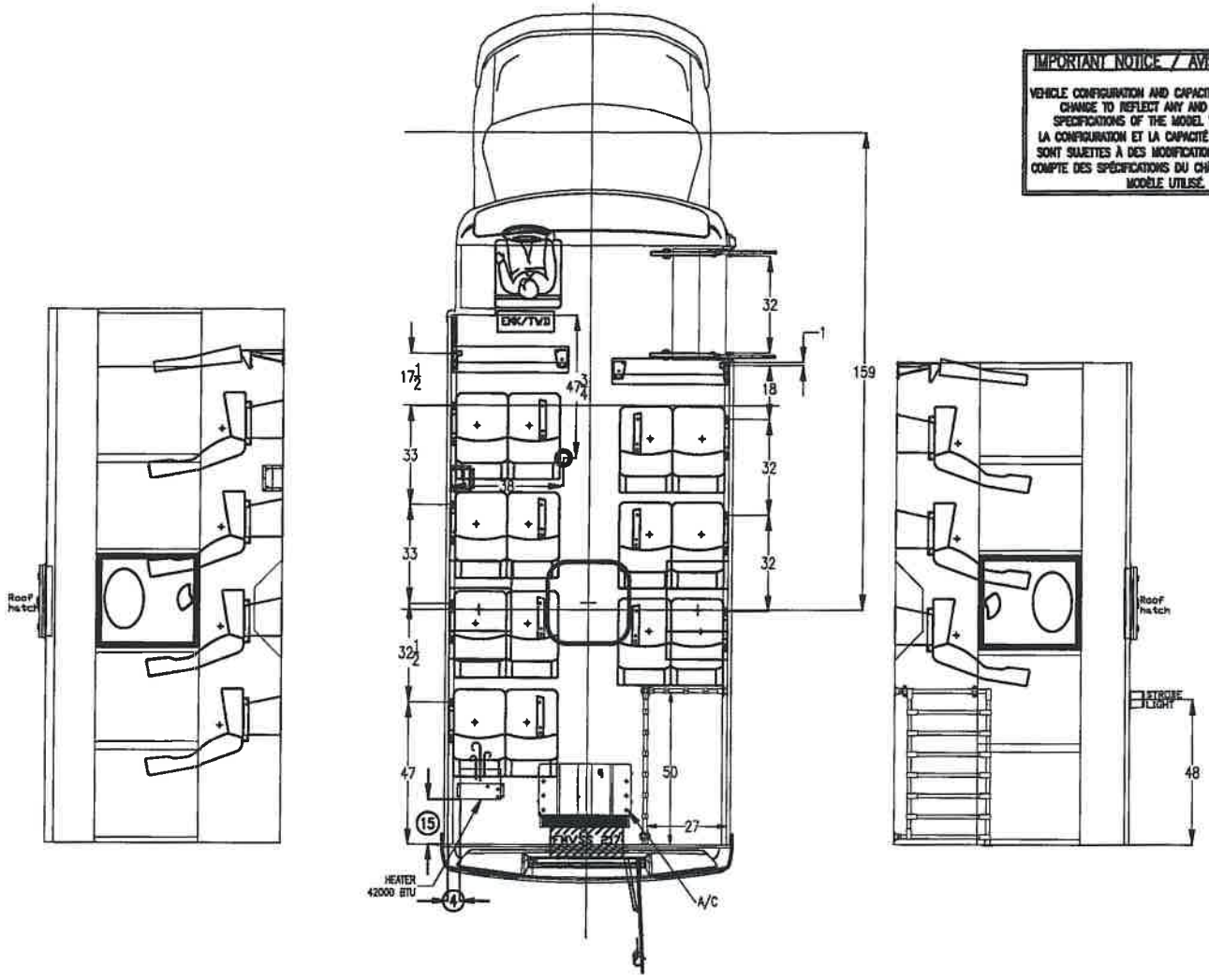
Seat spacing = See drawing D.O.D.: 32"

APPROVED CONFIGURATIONS			
Total ambulatory passengers:	12	Total wheel chair passengers:	1
Load cap. (pass. + cargo):	1253kg		2763lbs

REV.	DATE	BY	DESCRIPTION
A02	2023/09/20	EB	OK
Stock Number:	183		
Customer Approval:	Date:		

Drawn by:	JULIE DWIGLE	
MODEL:	UGU5 CRH WST	
UNIT = INCHES	Drawing no.	
SCALE = DO NOT SCALE	F04138A	
NOTE: Any option added to this floorplan shall be approved by the Corporation Micro Bird Inc technical department.		

**IMPORTANT NOTICE / AVIS IMPORTANT**  
 VEHICLE CONFIGURATION AND CAPACITY ARE SUBJECT TO CHANGE TO REFLECT ANY AND ALL CHASSIS SPECIFICATIONS OF THE MODEL YEAR UTILIZED.  
 LA CONFIGURATION ET LA CAPACITÉ DE CE VÉHICULE SONT SUJETTES À DES MODIFICATIONS AFIN DE TENIR COMPTE DES SPÉCIFICATIONS DU CHÂSSIS DE L'ANNÉE MODÈLE UTILISÉ.



**EMPTY WEIGHT: 8688 LBS  
 CAPACITY: 14 PASSENGERS**

SEAT	DIM.	SIDE	QTY
FH	35	LH	4
FH	35	RH	3

Seat spacing = See drawing      D.O.D.: 32"

**APPROVED CONFIGURATIONS**

Total ambulatory passengers:	14	Total wheel chair passengers:	0
Load cap. (pass. + cargo):	1638kg		3612lbs

A01	2023/09/27	LR	ADJUT ITEM 43
REV.	YYYY/MM/DD	BY	DESCRIPTION
Stock Number:		184	
Customer Approval:		Date:	

Drawn by:	<b>MICRO BIRD</b> GARRISON
Line Roy	
MODEL:	UGU5 2NH WSU
UNT = INCHES	Drawing no.
SCALE - DO NOT SCALE	F05303A
NOTE: Any option added to this floorplan shall be approved by the Corporation Micro Bird Inc technical department.	

# Micro Bird G5

## MFSAB



**MICRO BIRD**  
by **GIRARDIN**



UP TO **36**   
PASSENGERS



Special needs Micro Bird with double-leaf wheelchair doors offer protection on both sides of the lift, thus adding to passenger safety, while offering superior weather seal and door strength.



Integrated child seats and 3-point lap and shoulder seat belts are available for enhanced safety and versatility.



Maximum visibility of loading zone is provided by fully-glassed entrance door and unobstructed "More-View" window. Standard 32" electric double opening door.

**THE INDUSTRY LEADER**  
[www.microbird.com](http://www.microbird.com)

185



**MICRO BIRD**  
by **GIRARDIN**

# Micro Bird G5

## MFSAB



### ENHANCED SAFETY

All our vehicles are reinforced by the heavy-gauge steel side impact barriers that incorporate the seat rail into the design for extra protection.



### BUILT TO LAST STRUCTURE

At Micro Bird, safety and durability work as one. Our one-piece galvanized steel roof bows and aluminum side body panels bring longevity.



### TOTAL COST OF OWNERSHIP

Our buses are built with the best quality materials which reduce maintenance costs and save you money in the long run.

BODY DIMENSION	CHEVY/GMC					FORD		
Model	100	200	200C	300	300C	100	200	200C
Max passenger capacity	20/24	30	24	36	27	22	30	24
Number of rows	3/4	5	5	6	6	4	5	5
Exterior length overall	243"/263"	289"	289"	305"	320"	257"	283"	283"
Exterior width overall	96"	96"	96"	96"	96"	96"	96"	96"
Exterior height overall	110"	112"	118"	113"	118"	111"	113"	118"
Interior floor length	135"/151.25"	177.25"	177.25"	191.5"	208.25"	151.25"	177.25"	177.25"
Interior width at hip	93"	93"	93"	93"	93"	93"	93"	93"
Interior height at center line	76"	76"	76"	76"	76"	76"	76"	76"
Entrance door	32" x 77"	32" x 77"	32" x 82"	32" x 77"	32" x 82"	32" x 77"	32" x 77"	32" x 82"
Side windows	30" x 35"	30" x 35"	30" x 35"	30" x 35"	30" x 35"	30" x 35"	30" x 35"	30" x 35"
Rear bumper	3/16" x 9.5" with 12" wrap around					3/16" x 9.5" with 12" wrap around		
CHASSIS	CHEVY/GMC					FORD		
Model	100	200	200C	300	300C	100	200	200C
Wheelbase	139"	159"	159"	177"	177"	138"	158"	158"
Engine	6.6L gas					7.3L Gas Economy or Premium		
Transmission	6-Speed automatic HD overdrive					6-Speed overdrive		
GVWR	12,300 lbs / 14,200 lbs					11,500 lbs	12,500 lbs / 14,000 lbs / 14,500 lbs	
Fuel tank	32 gallons					40 gallons		
Brakes	4-wheel anti-lock, 4-wheel disc					4-wheel disc with Traction Control		
Tires	LT225/75R16E all-season, blackwall					LT225/75R16E BSW all-season		
Alternator	220 amp.					210 amp. HD		
Battery	Dual 770 CCA					78 amp.		

## OPTIONS

- Aluminum bumper
  - Back-up sensors
  - Child Check System
  - Driver side auxiliary step
  - Entrance door grab handle on right
  - Floor plywood 5/8" & marine grade
  - Skirt-level rub rail
  - Window-level rub rail
  - Vandal lock system
  - Wheelchair and occupant restraint system
  - Wheelchair lift with interlock device
- And many more...

## Seat Plans

A wide range of configurations to better accommodate your needs.



Specifications shown in this brochure were in effect at the time of printing. In keeping with its policy of continual improvement, Micro Bird Inc. reserves the right to change specifications without incurring obligations.

**THE INDUSTRY LEADER**  
www.microbird.com



**MICRO BIRD**  
by GIRARDIN

3 year 36,000 mile Parts + Labor can be added for \$650.00



### SCHOOL BUS LIMITED BODY WARRANTY (Starting with 2004 model year)

Micro Bird Inc. warrants that each new school bus body will be free of defects in factory-supplied materials and/or workmanship under normal use and service within the limits described below.

- ① For a period of five (5) years/160,000 kilometers or 100,000 miles, whichever occurs first from date of delivery of the vehicle to the original user, Micro Bird Inc. warrants the:
  - a. Body structure (those structural metal components welded or riveted together forming floor, side walls, roof, front and rear sections) to be free from defects in structural integrity (i.e. breakage or cracking) including rust-through.
  - b. School bus seat frames and barrier frames to be free from defects in structural integrity (i.e. breaking or cracking).
- ② For a period of one (1) year/20,000 kilometers or 12,000 miles, whichever occurs first from date of delivery of the vehicle to the original user, Micro Bird Inc. warrants the:
  - a. Parts on a Micro Bird other than chassis parts.
  - b. Accessories, or components, except those having their own separate warranty, and/or those accessories or components listed under the section Exclusions.

Micro Bird's obligation covered in this limited warranty is limited to the repair or replacement (parts and labor) of such parts as shall, under normal use and service, appear to have been defective in workmanship or material. Without restricting the generality of this limitation, loss of use, commercial loss, and maintenance are specifically not covered.

Micro Bird cannot and will not assume any responsibility in connection with any of its bodies that have been altered outside the factory or without the written approval of Micro Bird Service and Warranty Department. Overloading beyond the normal seated and standee capacity voids all warranties. **This limited warranty is expressly in lieu of all other warranties exposed or implied and all other obligations or liabilities. No person, including salesmen, dealers, distributors, or factory representatives of Micro Bird, is authorized to make any representation or warranty concerning Micro Bird products except to refer purchasers to this limited warranty. Micro Bird makes no warranty of merchantability of fitness for a particular purpose. Micro Bird shall not be liable for incidental or consequential damages. This warranty is to be governed by and interpreted in accordance with the existing laws, trade practices and uses of the province of Quebec.**

Micro Bird reserves the right to make changes in design and changes or improvements upon its products without imposing any obligations upon itself to install the same upon products theretofore manufactured.

#### EXCLUSIONS

This limited warranty does not cover maintenance, wear or impact on Micro Bird products, including, but not limited to, flexible and rigid hoses, electric wiring and harnesses and any other item that may show evidence of negligent use, overloading, abuse, accident, lack of or improper maintenance or storage, improper use, or unauthorized alterations. The following factors are beyond Micro Bird's control and do not qualify for a refund pursuant to the warranty.

- a) Vehicle or parts damaged during shipping or storage ;
- b) **Cost of missing options to meet state or province regulations. The minibus is built according to the distributor's signed purchase order ;**
- c) Paint damage caused by road debris, including stone chipping, environmental and industrial fallout ;
- d) Transportation of vehicle for inspection and/or repair purposes ;
- e) Costs incurred by overtime work ;
- f) Troubleshooting and diagnosis time due to a lack of product knowledge ;
- g) Cost of replacement vehicle (similar product) during repairs under warranty ;
- h) Cost of transportation and communications during repairs under warranty ;
- i) Failure on chassis (cut away) or chassis parts ;
- j) Failure caused by non-Micro Bird parts or components ;
- k) Normal noises, vibration, deterioration, discoloration, distortion, deformation and fading are not considered defects and not covered by any warranty.

#### CLAIMS

All warranty repairs must originate within the warranty period as stated herein and must be submitted through an authorized Micro Bird distributor and through Micro Bird Service and Warranty Department. A warranty repair estimate (parts and labor) over \$200.00 must be submitted in writing for approval by Micro Bird Service and Warranty Department. (Include a detailed description and pictures of the problem in question). The estimate, and all required information, may be submitted via e-mail to speed up processing. **Approval must be obtained prior to any repairs over \$200.00.** Repairs must be completed no later than ninety (90) days following receipt of an approval from Micro Bird Inc. Sublet repairs will be credited at Micro Bird Inc. warranty labor rate.



## Service Information - Central States Bus Sales, Inc.

### Sales / Service / Parts Facility

Central States Bus Sales, Inc; 30 Baseline Road. Oswego, IL 60543  
800-376-1644 toll free phone ~ 630-556-3130 local ~ 866-300-8893 fax  
Service web site: centralstatesbus.com (manuals ,wiring diagrams, service bulletins, recall)

10,000 square foot office / parts warehouse / service area and nine (9) service bays.  
eight (8) service technicians and three (3) parts representatives  
Mobile service truck and mobile parts sales truck  
Hours: 8:00 am to 5:00 pm Monday to Friday or by appointment

### Warranty procedure as follows:

The School District will notify Central States Bus Sales of a needed warranty repair as soon as practical. The district transportation manager and the Central States service department will determine the urgency of the needed repair, and use one of these solutions to remedy the problem: \*

- a) **Repairs can be performed by the School District.** *Central States will supply technical assistance and needed parts. Labor, if applicable will be reimbursed to the school.*
- b) **Repairs by a School District designated local repair garage.** *Central States will supply technical assistance and needed parts. Labor, if applicable will be reimbursed to the school or the repair shop.*
- c) **Repairs by Central States designated area repair garage.** *All warranty parts and applicable labor are covered; however, transportation to and from your location is not covered.*
- d) **Repairs can be made at the Central States location in Oswego, IL.** *All warranty parts and applicable labor are covered; however, transportation to and from your location is not covered.*
- e) **Repairs can be made by Central States at the school's location.** *All warranty parts and applicable labor are covered; however, a service charge to cover travel to and from your location may be billed to the school.*

Paul Michna for Central States Bus Sales, Inc.



**2024 CHEVROLET / COLLINS MFSAB – 14 PASSENGERS**  
**FREEDMAN VINYL ACTIVITY SEATS – REAR STORAGE**

**CHASSIS**

2024 CHEVROLET CG-33503  
139" WHEELBASE  
6.6L V8 GM **GASOLINE** ENGINE 401hp / 464tq  
6 - SPEED AUTOMATIC TRANS. W/ OVERDRIVE  
POWER STEERING WITH TILT WHEEL  
CRUISE CONTROL  
POWER BRAKES W/4 WHEEL ABS  
DISC FRONT / REAR BRAKES  
BRAKE WARNING LIGHT  
FRONT STABILIZER BAR  
DRIVE LINE GUARDS  
4,300 # FRONT AXLE CONSTRUCTION  
4,300 # FRONT SPRINGS - COIL TYPE  
8,600 # REAR AXLE - 4.10 RATIO  
8,600 # REAR SPRINGS - PARABOLIC TYPE  
12,300 # GVWR  
FRONT & REAR SHOCK ABSORBERS  
6 - LT225/75R16D ALL SEASON RADIAL TIRES  
16.0 X 6.5 STEEL DISC WHEELS  
**DUAL REAR WHEELS**  
**STAINLESS STEEL WHEEL COVERS**  
HEAVY DUTY COOLING  
220 AMP ALTERNATOR  
DUAL BATTERIES –SKIRT COMPARTMENT  
33 GALLON FUEL TANK  
HEAT SHIELD - FUEL TANK  
HALOGEN HEAD LAMPS  
DAYTIME RUNNING LIGHTS  
DUAL ELECTRIC HORNS  
CIRCUIT BREAKERS  
SCHOOL BUS CHASSIS EQUIPMENT  
TINTED/SHADED WINDSHIELD  
TINTED DRIVERS WINDOW  
FRONT HEATER / DEFROSTER  
DRIVER'S SUN VISOR – ORANGE SEAT BELT  
2 - SPEED INTERMITTENT WIPERS  
HIGH BACK DRIVER SEAT – GRAY VINYL  
ARMREST ON DRIVER DOOR  
2 - 12 VOLT POWER SOCKETS – CUP HOLDER  
SPEEDOMETER / ODOMETER  
VOLTMETER / FUEL LEVEL GAUGES  
OIL PRESSURE / WATER TEMP. GAUGES  
3 YEAR / 36,000 MILE WARRANTY  
5 YEAR / 100,000 MILE POWERTRAIN WARRANTY  
FRONT DASH HEATER WITH FULL DEFROST  
**FRONT DASH W/ REAR IN WALL - FLUSH MOUNTED A/C**  
**W/SKIRT MOUNTED CONDENSOR – 55,000 BTU TOTAL**

**BODY**

2024 COLLINS - 5 ROW BODY / 4 WINDOWS +16"  
FMVSS MFSAB SCHOOL BUS CONSTRUCTION  
76.5" HEADROOM W / 12" WINDOW OPENINGS  
DRIVER DOOR SIDE ENTRANCE STEP ALUMINUM  
42" LH ENTRANCE HAND RAIL –STAINLESS STEEL  
ACCESS COVER - FUEL SENDING UNIT  
MANUAL OPEN-OUT ENTRANCE DOOR 79" X 24"  
REAR EMER. DOOR W/VANDAL LOCK & INTERLOCK  
UPPER RETAINER WITH GAS SHOCK REAR DOOR  
REAR DOOR STAINLESS STEEL HINGE

**24-314IL**

**BODY**

INSULATION COMPLETE 2.5"  
ALUMINIZED INNER SIDE PANELS  
2 - SIDE RUB RAILS FLOOR LINE & SEAT LINE  
FULL UNDERBODY UNDERCOATING  
UPPER & LOWER GLASS - EMERGENCY DOOR – TINTED  
(1) TRANSPEC ROOF/HATCH VENT MODEL 1975  
(2) EMERGENCY EXIT WINDOWS VERTICAL HINGED  
TINTED TEMPERED SIDE & REAR WINDOWS – 32%  
UNDER SEAT REAR HEATER - 60,000 BTU  
HEATER CUT-OFF VALVE - UNDER HOOD  
MARKER / CLEARANCE LAMPS - LED  
REAR DIRECTIONAL - 7" AMBER -LED  
SIDE DIRECTIONAL - LED ARMORED  
REAR STOP / TAIL LAMPS - 7" RED -LED  
BACKUP LAMPS - 4" CLEAR – LED  
LO PROFILE STROBE LIGHT WITH SWITCH  
LED DOME LAMPS WIRED THRU IGNITION SWITCH  
DRIVER LED DOME LAMP – SEPARATE SWITCH  
BACK-UP ALARM 112db  
BODY CUT-OFF SOLENOID – IGNITION ACTIVATED  
AM / FM / BT / RADIO W / CLOCK & 4 SPEAKERS  
DOOR SWITCH - STEP WELL LAMP –ENTRY DOOR LED LIGHT  
REAR DOOR BUZZER & RED PILOT LAMP  
WHITE REFLECTIVE STRIPING AT ALL EXITS  
(3) 35" LH FREEDMAN FAMILY SEATS W/BELTS  
(4) 35" RH FREEDMAN FAMILY SEATS W/BELTS  
(2) 37" DOT HB BARRIERS GRAY VINYL  
UPHOLSTERY – PREVAIL VINYL BACKS w/ **LEVEL 5 GRAY**  
**CLOTH CIRCUIT BOARD PATTERN CAMIRA FABRIC INSERT**  
ENTRANCE - EMERGENCY DOOR HEADER SEAT  
1/2" MARINE GRADE PLYWOOD **OVER STEEL FLOOR**  
GRAY KOROSAEEL FLOOR COVERING  
GRAY PEBBLE STEP TREADS  
2" WHITE STANDEE LINE AT AISLE WITH DECAL  
RUBBER COVERED WHEELHOUSES –RUBBER FENDERS  
FRONT & REAR MUD FLAPS WITH S/S MOUNTING  
6" X 16" INTERIOR MIRROR - PADDED EDGE  
ROSCO COMBINATION BLACK BRACKET MIRROR SYSTEM  
ACCUSTYLE 815 SERIES 7" X 9.5" FLAT REAR VIEW MIRROR  
PLUS 8" X 4" CONVEX MIRROR  
EYE-MAX LP OVAL CROSS VIEW MIRRORS  
**HEATED REMOTE POWERED EXTERIOR MIRRORS**  
**STAINLESS STEEL MIRROR BRACKETS ALL MIRRORS**  
SAFETY EQUIPMENT PER IL REQUIREMENTS  
OVERALL LENGTH - 258"  
OVERALL HEIGHT - 111"  
OVERALL WIDTH - EXTERIOR - 96"  
OVERALL WIDTH - INTERIOR - 91"  
PASSENGER COMPARTMENT LENGTH 152"  
**CROSSING GATE W/ INTERRUPT SWITCH**  
YELLOW NOISE SUPPRESSION SWITCH  
ALL REQUIRED ILLINOIS DECALS INTERIOR & EXTERIOR  
CERTIFICATE HOLDER ON FRONT BULKHEAD  
DRIVERS CUPHOLDER ON CENTER CONSOLE  
LETTERING – EMPTY WEIGHT, LENGTH, CAPACITY  
CHILD CHECKMATE SYSTEM WITH DOME ACTIVATION  
EQUIPMENT RACK / CAGE 36" LH REAR TUBULAR – S / S  
BACK UP CAMERA SYSTEM INTEGRATED IN CHASSIS MIRROR  
USB PORTS EACH ROW OF SEATS  
**\*MEETS MFSAB REQUIREMENTS**  
**EXTERIOR COLOR WHITE**

**\*THIS BUS MEETS ALL FEDERAL SCHOOL BUS REQUIREMENTS WITH  
EXCEPTION OF TRAFFIC SIGNALS**



CONFIG NUMBER CB230661  
 CONFIG DESCR DE416WR-C212G  
 CONFIG REVISION 12+1 W/C  
 CONFIG REV DATE MFSAB FREEDMAN SEATS  
 ORDER DESCR 2024 CHASSIS  
 ORDER QTY 1  
 DIST NAME MIDWEST TRANSIT EQUIPMENT, INC  
 DIST CONTACT KRISTI PETERS  
 DIST PHONE 815-933-2412  
 DIST BILL ADDR 146 W. ISSERT DR.  
 DIST BILL CITY KANKAKEE, IL 60901  
 CUST NAME THORNTON TWP HSD 205  
 CUST SHIP STATE IL  
 CHAS FIN/FAN PENDING

ITEM	QTY	DESCRIPTION
NOTE 1	1	3" AMB REFLECTORS- LOC ON BODY
0	1	FACING FORWARD BHD DRV & FRT
00	1	OF THE DOD, NO MORE THAN 30"
000	1	UP OFF THE GRD & NO MORE THAN
0000	1	11" INWARD FROMT HE OUTER BODY
423606-12+1WC	2	PASS CAP 12+1 WC --LOC EXT BHD DOD
-	1	AND INT FRONT BULKHEAD
423606-116	1	LENGTH 22FT-LOC INT FRT ENDCAP
423606-XXXX	1	E.W. XXXX# -LOC EXT AFT DOD
630-14-5-23	2	RADIO OEM SUPPLIED 4 SPKRS
SRO-9277	1	USB PORTS FREEDMAN ACTIV SEATS
SRO-9490	3	SEAT FREED 35LH #049
SRO-9491	3	SEAT FREED 35RH #049
SRO-9583	1	TRIM BODY DRIPRAIL
COL-20220801	1	PRICE SCHEDULE COL 08/01/2022
100-1-31-12	1	Spec, FMVSS "Multifunction School Activity Bus", meets all "School Bus" FMVSS except traffic control, >10,000# GVWR, driver plus 10 or more passengers (W/C counted as 4 pax), may be used to transport students between school and places other than home.
110-DE416WR-15	1	Core components, DRW high headroom elevated floor model 4 section +16" wheelchair rear door. Flat floor (no wheelwells), 76" interior headroom, 25"X82" entrance door, 96" overall width, all-galvanized-steel construction, 2014.
12323D6612W320	1	Chassis Chev-US/2023/DRW 139 G3500/6.6L Gas/12300/White/AC/Tilt/Cruise/Drivers Seat Standard/Belt/ALT.KW5/AM-FM/CAM/Standard Differential/Black Wheels/Black Bumper/No Fast Idle/No Block Heater/No Spare Tire/No Speed Governor/Standard Battery
200-111155-12	1	A/C 55K ACT, 2 fan, CS-2 skirt mount condenser, dash evaporator, EV20 in-wall evaporator, Chevy gas.
210-11-121-18	1	Battery tie-in with switch, battery disconnect mounted in battery box, disconnects battery ground from body & chassis. (Chevy Dual Battery)

230-200-15	1	Bumper 10" x 3/16 galvaneal steel channel DRW, wrap around extending forward at least 12" with protecting end caps, for use with exhaust pipe routed under the bumper or to the
233-201-16	1	Bumper Brace to attach to frame side, DH 400/500 and DE/DH 416 models, all Gas and Diesel exhaust systems.
236-1121-16	1	Fuel system protection and preperation for Chevy gas chassis elevated floor 139"WB
238-11-416-1-13	1	PARTS REQUIRED TO BUILD SPECIFIC BODY MODEL ON SPECIFIC CHASSIS BRAND (CHEVY ELEV 416WR)
240-59-14	1	Fuel sending unit access cover, black diamond tread plate recessed into rubber floor to provide inspection access to fuel sending unit.
250-311-12	1	Door, entrance, black aluminum frame with full-length tempered AS2 glass for DE units
260-2-12	1	Door entrance control, manual with positive over-center locking handle in both open and closed positions, for glass doors.
265-213-13	1	Rear egress door, RH (curbside) hinge, Steel construction, select glass rear door upper/lower separately. Gas shock hold open.
270-01-12	1	Rear door hinge continuous stainless steel
280-10-13	1	Rear Door Latch single latch at center of door, with interior red handle and exterior web style non-hitching handle.
290-211-13	1	Door for wheelchair lift, single leaf 44"W X 65"H with forward hinge, includes gas spring as hold-open.
294-01-12	1	Core electrical items for all Chevy buses including Elect. Board, switch panel, buzzer, domes, step lights, and main harness
300-14-12	1	Pilot light, red 1/2" that indicates when the rear door is open, located on drivers control box and tied to the rear door buzzer.
300-51-12	1	Backup-alarm 112dBA that is activated upon placing the bus in reverse gear, wired through the ignition.
300-61-12	1	Circuit breakers provided instead of fuses. Breakers are manual-reset.
300-72-12	1	Switch for heater & fan shutdown, quickly limits interior noise, includes AM/FM radio, heater, defroster, and A/C. Does not affect windshield wipers.
305-20100-20	1	Child alert system with dome lights; armed by warning lights or door; after ignition off, an audible alert signals driver to check bus; horn will sound after 8 seconds if not disarmed or ignition not in on position; to disarm, ignition on and push button
310-1130-10-20	1	Backup camera safety system with 7" mirror monitor. OEM GM <10K GVWR
320-416-110-12	1	Chevy 416 exhaust under the rear bumper gasoline
330-204-12	1	Endcaps fiberglass front and rear exterior for use without warning lights on DE commercial/MFSAB units
332-223-22	1	Exterior steel rear corner skins left and right, driprail and below emergency exit rear door for DE units
334-416-21-12	1	Exterior aluminum left and right roof skins for DRW 416 (4section+16) units
336-416-412-14	1	Exterior steel left and right side skins, behind and above driver skins, and below wheelchair lift for DE 416 (4section+16) WR units
338-2416-20-14	1	Skirts, steel below body panels for elev floor DE416 with AC

339-212-21-14	1	Storage/Battery Box, steel skirt with additional steel compartment
340-03-12	1	Mud Flaps Rear DE
345-11-12	1	Entrance step drivers side, Chevy, bright aluminum diamond tread, includes flat mud flap on passenger side.
350-416-21-2-12	1	Flooring gray rubber, 1/8" smooth rubber under seats, 3/16" ribbed center aisle rubber 15" wide.
355-02-22-12	1	Flooring step treads, DRW standard and elevated floor models, gray pebble tread with integral white pebble nosing.
360-416-21-12	1	Plywood subfloor for DH/E416 units, 1/2" thick
390-01-12	1	Standee marker 2 inch wide white placed at front of aisle, includes decal "NO STANDEES FORWARD OF WHITE LINE".
390-416-221-12	1	14ga galvanized metal skin under plywood subfloor
400-11-12	1	Heater 60K wall mount located in right rear corner of bus behind W/C lift of Chevy units with unleaded engine, includes 2 shutoff valves, BLEEDER VALVE
420-416-23-14	1	Interior panels below window, embossed aluminum, elevated floor 416 wheelchair lift units.
422-031-15	1	Interior Panels Rear Wall DRW with Exit Door, with AC cutout.
430-416-100-13	1	Interior panels upper, smooth aluminum, Painted White for DRW 416 units.
440-01-12	1	Grabrail 42" long 1 1/4 dia. stainless, mounted left of entry on RH barrier, designed to prevent entanglement (Passes NHSTA string and nut test)
440-02-12	1	Grabrail 30" long 1 1/4 dia. stainless, mounted right of entry, designed to prevent entanglement (Passes NHSTA string and nut test)
440-03-12	1	Mirror interior clear view back bonded glass, rounded corners and protected edges, 6 x 16 flat. Installed above drivers head on front bulkhead. Interior mirror providing the driver a clear view of interior and rear exit door.
440-09-12	1	Window Split Sash Opening With 6" Red Mark
440-13-12	1	Permit Holder 6x9 Plastic with Zip-lock style opening, mounted on front bulkhead.
440-22-22	1	Vandal lock for Chevy, permits manual lock of rear emergency door from inside while bus not in use, with buzzer and visual indicator on panel. Engine will not start until lock is disengaged, warning buzzer will activate to alert driver lock is engaged.
440-50-13	1	Interior addition driver cup holder, mounted to center console at driver RH below switch panel.
445-01-20	1	Application of Permasafe protective product to the interior of the bus at factory. Initial application, customer must reapply per the manufactures recommendations.
450-01-12	1	Brake/tail lights LED with separate license plate light, (2) 4" flush mount
460-02-12	1	brake/tail lights, 2- 7" LED type
470-01-12	1	Clearance lights LED type; row of three red lights on rear of bus and single reds on left & right rear, row of three amber lights on front of bus with single ambers on left and right front sides. Lights are low profile grommet mount.
472-01-12	1	Four domelights are powered through the ignition, will only function when ignition is turned on and dome light switch is on.

474-02-12	1	Drivers dome light on a separate switch. Ignition powered. It is not associated with OEM lighting.
480-05-12	1	Lamps, turn signal amber LED rear 7"
490-01-12	1	Lamps, backup white (2) 4" flush mount LED
494-03-12	1	Lights, stepwell lights are illuminated by a DOD operated switch so as to light only when the headlights and clearance lights are on and the DOD is open.
500-02-04-12	1	Strobe light, roof mounted, low profile, dual flash, with switch. Power off ignition. Strobe located 4' from rear of bus.
510-00-12	1	Warning lamps, none
520-00-4-12	1	Electrical control panel for buses with no 4 or 8 light system with crossing control gate without cancel switch.
540-05-12	1	Lights, turn signal, amber LED 2" below side bodyrail and behind entrance doors. Mount with armor.
540-10-19	2	Black Housing ADA Light, exterior located near lower edge of DOD. Comes on when DOD opens, or stepwell lights are on.
565-12-1111-12	1	Remote Heated Rearview and Crossview mirror system w/ stainless steel bracketry for GM DRW buses. ROSCO AccuStyle 8"x15" dual Rearview mirror incl. 7"x9.5" flat and 7"x4" convex mirror glass, with Heated EyeMax LP Crossview mirrors.
580-06-202-12	1	Headknockers to comply with FMVSS 222; foam pads covered with gray fire block upholstery.
600-12-001-14	1	Paint body exterior white, Chevy DH/DE buses.
650-41623001-12	1	Rubrails, floor level side rubrails , 4.6" tall X 16 ga steel.-
652-41623001-12	1	Rubrails, seat level side rubrails that wrap around the rear of the bus to the emergency door. Incl. sep. seat level rail for single lift door, 4.6" tall X 16 ga steel.-WHT
654-00000000-12	1	RUBRAIL NONE AT WINDOW LEVEL
656-00000000-12	1	RUBRAIL NONE AT SKIRT LEVEL
660-12-12	1	Triangle warning reflectors (set of three).
660-22-12	1	Fire extinguisher, 5 lb., 3A 40BC with 10" hose and nozzle,, may only be mounted near entrance door.
660-31-12	1	Seat belt cutter, loaded loose in driver compartment.
670-902-12	1	Body fluids kit for AL, AR, CO, CT, KS, MA, MN, ND, PA, SD, TX, WI, WY, WV
680-245-12	1	First aid kit 10 Unit for Illinois
690-3-01-36-201	1	Barrier, 36" left hand high back with medium gray vinyl upholstery, leg at 27" position.
691-2-12	1	Barrier spacing LH to B-pillar, spacing provides energy absorption zone for 2 passengers per FMVSS222 with barrier placed behind B-pillar, must be selected when LH front seat accommodates 2 passengers.
700-3-01-36-201	1	Barrier, 36" right hand high back with medium gray vinyl upholstery, no welting, leg at 27" position.
701-0-12	1	Barrier spacing RH to stepwell, none.
711-27-12	3	Seat spacing LH 27in hip/knee.
721-25-12	3	Seat spacing RH 25in hip/knee.
730-01-14	6	Seat mounting hardware floor mount seats, required for each non-track-mount seat
740-211-12	6	Seat belt, two point black 60" for Freedman activity seats.
740-213-12	6	Seat belt, two point red 60" for Freedman activity seats.
750-3-1-36-15	1	Lower Modesty Kickpanel for HSM 36" LH DRW Barrier

750-82-13	1	Track Above Window Left Hand Side of 5-Row Busses for Wall Side Shoulder Belts, Required Non-School Busses 10,000# or less
760-11-XXXXX-12	1	Decal "EMPTY WEIGHT XXXXX" 2in black, RH behind entrance door
	0	INSERT NOTE HERE
760-14-XXXXX-12	1	DECAL 2" LETTERBELT "LENGTH XXXX FT".
760-31-12	1	Additional Relectors, amber 3", two (Specify Location)
	0	INSERT NOTE HERE
780-100-12	1	Signage, identification, "Collins"
790-01-12	1	Decal "NO STANDEES" 2in black, front bulkhead
790-02-XX-12	2	Decal "PASS CAPACITY" 2in black, front bulkhead
	0	INSERT NOTE HERE
800-07-12	1	Exterior decal 2" tall "EMERGENCY DOOR" in black/arrow in black. Interior decal 2" tall "EMERGENCY DOOR" in black/arrow red. (WA Spec)
820-33-12	1	Wheel covers stainless steel.
830-110-21	1	Crossing control arm with yellow polycarbonate blade, solid state electronics, Specialty 78600
840-01-12	1	No Stop Arm
850-06-12	1	Momentary interrupt switch for crossing arm, for use with a bus/MFSAB with no warning light system.
860-02-12	1	Roof vent, static with control grille.
870-01-001-12	1	Roof Hatch Transpec Low Profile Standard Safety Vent II Model 1975, 1" White Tape on Ext. Perimeter, Activate Buzzer when Opened w/ Ignition on, Emergency Exit Decals, Operating Instructions, Interior & Exterior Handles, Not Approved for Canada
880-06-12	1	Wheelchair lift, Braun Century NCL917IB-2, meets ADA and FMVSS 403/404 requirements, spring loaded rollstop, economical lightweight design, parallel arm,gravity down, NO restraining belt.
890-21-12	1	Interlock supplies power to lift when transmission is in park, emergency brake applied, and lift door is open. Shift lever is locked when power is supplied to lift. Lift operates when ignition is ON. Includes status display.
900-21-12	1	Floor securement station, includes 4 Slide'N'Click style pockets, must be ordered in equal quantity to Slide'N'Click securements only.
901-11-12	1	Wheelchair location "L1" LH rear row, designates location only and includes no anchors or belts.
910-31-12	1	Wheelchair securement Q'Straint Q-8100-A1 belt kit & bag deluxe retractors for Slide'N'Click pockets, must be ordered in same quantity as Slide'N'Click pockets
920-11-19	1	Light located on exterior under lift door, comes on when lift door is opened.
920-12-12	1	Floodlight on lift door
920-13-12	1	Dome lights (2) over lift area, activated by door opening. (IN ADDITION TO STANDARD DOME LIGHTS.)
920-17-12	1	Light, flashing red for lift door, dash mounted.
925-01-12	1	Window Transition Chevy glass, AS2 tempered clear glass
940-113-12	1	Window located in upper portion of lift door with AS3 32% tinted tempered glass, rubber mounted.

950-113-12	1	Windows Rear Body with Rubber Mounted AS3 Tempered 32% Tinted Glass
960-13-12	1	Window Rear Door Lower Rubber Mounted AS3 Tempered 32% Tinted Glass
970-13-12	1	Window Rear Door Upper Rubber Mounted AS3 Tempered 32% Tinted Glass
980-213-12	7	Window Split Sash 36" with AS3 Tempered 26% Tinted Glass, providing an unobstructed 12 x 28 opening when upper sash is lowered.
982-2-100-1-12	1	Window Split Sash 36" RH and LH Vertical Egress Hinge, Release Handle, Buzzer, Interior/Exterior Signage, and White Exterior Reflective Tape.
985-02-12	1	Undercoat body components, chassis components such as driveline, brake lines, wiring, exhaust system are not undercoated NJ Spec.
986-03-14	1	Warranty, extended limited body, covers body shell, structure, seat structure for 5 YR/100K MI, manufacturer's components for 3 YR/36K MI, other components 3 YR/36K MI. Excludes corrosion due to road chemicals. See warranty policy for full details.
987-00-22	1	Reassignment Chassis, None
990-01-12	1	Exhaust pipe to be flush with bumper or side (+0.25"/-0.00"), otherwise exhaust pipe extends 1" to 1.5" from bumper or body

Unit File Name: \\shkfile1.revginginc.net\BUS-SHK\_OrderEnt\Quotes\Quotes2023\MIDWEST\IL\CB230661 DE416W  
Option file name: \\shkfile1.revginginc.net\BUS-SHK\_OrderEnt\BConfig\OptionDataV200\OptionData20220801.xls  
Price schedule name: PRICE COL 20220801  
Form EF-7.7.2 V6.0 generated on: 5/30/2023 by Robyn Ginest

**Quotes valid for 30 days.**

All express warranties are limited to Collins Bus Corporation's written specifications and printed literature. All implied warranties and consequential damages are excluded to the extent permitted by law.

Collins Bus Corporation will undertake no contractual indemnification of any purchaser against claims, loss, expense or liability which arise out of the use of said company's products and accepts no contract terms which call for said indemnification.

To the extent that a purchaser specifies any component which is optional or other than that which would be standard, Collins Bus Corporations disclaims all implied warranties regarding said component.

Unless notified in writing to the contrary within (10) days of order date shown, this acknowledgment and disclaimer will be deemed controlling as to contract terms.

**Due to market volatility in producer material costs, Collins Bus Corporation reserves the right to adjust pricing on any order 60 days prior to scheduled production.**

**Any and all 'body material', 'OEM chassis', and 'Freight' cost increases from the original date of quote will be passed along to the dealer. These increases, if applicable, will be the sole responsibility of the dealer.**

Collins Bus Corporation recommends dealers advise potential customers pricing may increase prior to production due to OEM inflationary actions.

Approval \_\_\_\_\_ Date \_\_\_\_\_

**Central States Bus Sales, Inc.**  
"The Bus Experts"  
30 Baseline Road. Oswego, IL 60543  
630-556-3130 • FAX:866-300-8893 • 800-376-1644  
[www.centralstatesbus.com](http://www.centralstatesbus.com)

October 05, 2023

Brian Schroeder  
Huntley CSD 158  
650 Academic Drive,  
Algonquin, IL  
60102

Dear Brian Schroeder,

I'm happy to help you with your transportation needs. Central States Bus Sales, Inc. is the authorized distributor for Blue Bird Bus Company in Missouri, Arkansas, Illinois, Tennessee and Kentucky and we have the facilities and experience to support all the products we sell. Blue Bird School Buses are unsurpassed in Quality, Durability, and Built-In Safety Features.

In accordance with your request, I have prepared one (1) proposal for you.

**One (1) 2023 Chrysler Voyager LX Side entry ADA ramp conversion: \$73,950.00**

If you have any questions or require additional information, please feel free to contact me by phone at (800) 376-1644 or by e-mail at [pmichna@centralstatesbus.com](mailto:pmichna@centralstatesbus.com). Thanks again, and I hope to hear from you soon.

Sincerely,



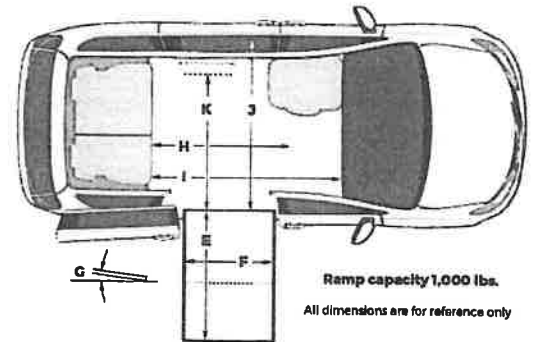
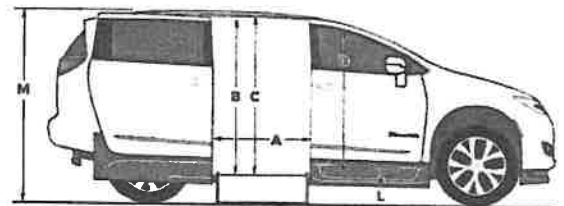
Paul Michna  
Regional Sales Manager

# Voyager Commercial Side-Entry



## Standard Features

- ADA, FMVSS and CMVSS Compliant
- CARB approved
- 7-passenger vehicle (with optional aftermarket 2nd row 2-passenger folding bench seat)
- Lowered floor from toepan to rear axle
- 60" floor-to-ceiling at center of van
- 30" wide manual ramp with 1,000 lb capacity and swing out feature for ambulatory access
- Multiple wheelchair securement locations
- One wheelchair securement system
- Manual driver and passenger side sliding door providing 56" vertical opening (ADA compliant), passenger door provides clear opening width of 31" (excluding OEM grab handle)
- Step-and-Roll removable front passenger seat
- 3-passenger bench seat at rear with folding footrest
- Front passenger floor tracks for wheelchair securement, with 60" floor-to-ceiling height
- TPO plastic lower body panels with integrated steps
- Vinyl flooring with 3/8" underlayment, a thermoplastic honeycomb panel subfloor
- ADA-compliant park interlock
- ADA-compliant ramp and door entrance lighting
- Priority seating and wheelchair securement location decals
- Auxiliary wiring harnesses include fused circuits
- Emergency rear hatch release
- Easy maintenance interior trim package
- 19 gallon OEM fuel tank



Ramp capacity 1,000 lbs.  
All dimensions are for reference only

## Optional Features

- Aftermarket 2nd row 2-passenger folding bench seat
- DOT kit
- Additional set of tie-down straps

## Dimensions

- Door opening usable width (excluding OEM grab handle)
- Door opening usable height (at middle of door)
- Interior height at center of vehicle
- Interior height at driver and passenger position
- Ramp length
- Ramp width (usable clear opening)
- Ramp angle\*
- Interior floor length (behind front seat strikers)
- Overall interior floor length (flat area)
- Interior width at passenger doors (doors closed)
- Interior width - ramp (deployed) to optional 2-passenger seat (stowed)
- Ground clearance (loaded) @ = GVWR lbs\*\*
- Overall vehicle height (unloaded)

A	31"
B	56"
C	60"
D	60"
E	52"
F	30"
G	13.75°
H	71"
I	98.5"
J	64"
K	49"
L	5"
M	81"

Due to manufacturing tolerances both with the OEM vehicle and the conversion components, all dimensions may vary slightly from those shown.

\* Ramp angle may vary based on chassis trim level and other environmental factors

\*\* 5" clearance between the break-over angle position of the vehicle exhaust pipe and level ground when loaded to capacity



# Introducing the New **Commercial Side-Entry** Built on the Chrysler Voyager



 **BraunAbility**



The Commercial Side-Entry wheelchair accessible vehicle has been a cost-effective, workhorse product for paratransit providers and transportation services. Leveraging almost 50 years of experience in mobility transportation solutions, BraunAbility introduces with the newest addition to the Commercial fleet, the Chrysler Voyager. The side-entry foldout has all the ADA-compliant features of the Dodge Grand Caravan but with 15% more cabin space for easier maneuverability, more seating positions, plus enhanced space at the toe pan for wheelchair footrests. The new conversion also features the much more durable thermoplastic (TPO) front, side and rear flares to absorb minor impacts while protecting the exterior look of the vehicle. An LED spotlight package for the ramp and cabin as well as an easy access footrest for rear seating adds to the overall ease of use for both operators and passengers.

- **15% more cabin space vs. Dodge Grand Caravan**
- **Seating for up to 7 ambulatory\*; up to 2 wheelchair positions**
- **Added space at front for wheelchair passenger footrests**
- **Hard-wearing TPO front, side and rear flares to absorb minor impacts**
- **Reinforced, heavy-duty swing-out ramp and latch**
- **Enhanced ADA lighting package**

\* With optional aftermarket 2nd row 2-passenger folding bench seat



[braunability.com/commercial](http://braunability.com/commercial)

800.488.0359





\*All pricing is subject to manufacture surcharges which are beyond the control of CSBS. If a surcharge is imposed, CSBS would provide documentation and the price or payment would be adjusted accordingly.

*\*All lease and lease purchase payments are based on an estimated rate. The interest rate cannot be locked in until 90 days prior to delivery. Any rate variation up or down from estimated rate will be communicated to the district when the rate can be locked in and the pricing with respect to any definitive transaction will be adjusted to reflect market interest rates subsequent to the date of this proposal.*

\*A total of \$650.00 is allocated for letting and graphics on white activity buses. In the event that your request exceeds the said amount the school district is responsible any additional charges.

\*All traded in vehicles must make it to Central States Bus Sales on their own power. In the event it can't the school district is responsible for any towing expenses occurred to have it towed to Central States in Oswego.

\*Mirco Birds are subject to availability.



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • www.district158.org

To: Board of Education and Administration  
From: Mark Altmayer, Chief Financial Officer  
Date: November 9, 2023  
Subject: **Supplemental Purchase Order Summary**  
Board of Education Meeting, November 9, 2023  
Action Items

The following is an updated executive summary of the attached report titled “Purchase Orders” which is a listing of purchase orders issued from October 26, 2023 to November 2, 2023, for which Administration is requesting Board Approval to issue payment once invoices have been received. Invoices which exceed an approved Purchase Order by \$100 or 10% of the Purchase Order (whichever is lower) will not be issued without additional Board approval.

Education Fund	\$ 2,088,996.14
Operations & Maintenance Fund	412,367.62
Debt Service Fund	0.00
Transportation Fund	185,093.70
Municipal Retirement and Social Security Fund	0.00
Capital Projects Fund	0.00
Working Cash Fund	0.00
Fire Prevention and Safety Fund	0.00
Total	<u>\$ 2,686,457.46</u>

## RECOMMENDATION

Administration recommends the Board of Education approve the Supplemental Purchase Orders Report at the November 9, 2023 Regular Board meeting.



# Huntley Community School District 158

## P.O. Summary by Vendor (Custom)

From: 10/26/2023 to 11/2/2023

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
<b>1ST Ayd Corporation</b>					
24110677	40-2554-410-00-79	Fleet Supplies	11/01/2023	500.00	40-2554-410-00-79
			<b>Total</b>	<b>\$500.00</b>	
<b>Accountable Healthcare Staffing Inc</b>					
24110637	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	30,000.00	10-1101-310-00-79-605-14
			<b>Total</b>	<b>\$30,000.00</b>	
<b>ACP CreativIT LLC</b>					
20241318	10-2546-490-00-79-600-14	Security Officer Supplies	11/01/2023	495.00	10-2546-490-00-79-600-14
20241318			11/01/2023	0.00	
20241318	10-2546-490-00-79-600-14	Security Officer Supplies	11/01/2023	8,840.00	10-2546-490-00-79-600-14
			<b>Total</b>	<b>\$9,335.00</b>	
<b>ADP LLC</b>					
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	3,300.00	10-2520-310-00-74-500-14
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	4,500.00	10-2520-310-00-74-500-14
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	2,200.00	10-2520-310-00-74-500-14
24110337	10-1100-220-00-79-600-14	Regular Programs Insurance	11/01/2023	2,000.00	10-1100-220-00-79-600-14
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	3,200.00	10-2520-310-00-74-500-14
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	3,300.00	10-2520-310-00-74-500-14
24110437	10-2520-310-00-74-500-14	Prof & Tech Fiscal	11/01/2023	2,200.00	10-2520-310-00-74-500-14
			<b>Total</b>	<b>\$20,700.00</b>	
<b>Advance Auto Parts</b>					
24110717	40-2554-410-00-79	Fleet Supplies	11/01/2023	2,000.00	40-2554-410-00-79
			<b>Total</b>	<b>\$2,000.00</b>	
<b>Advantage Mechanical Inc</b>					
24110317	20-2542-390-00-79	Other Purchased Service	11/01/2023	4,695.96	20-2542-390-00-79
24110027	20-2542-323-00-79	Repairs & Maint Buildings	11/01/2023	2,500.00	20-2542-323-00-79
			<b>Total</b>	<b>\$7,195.96</b>	

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# Huntley Community School District 158

## P.O. Summary by Vendor (Custom)

From: 10/26/2023 to 11/2/2023

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
<b>AFLAC Group</b>					
24110427	10-2310-220-00-79-600-14	Support Serv-Gen Adm Insurance	11/01/2023	5,000.00	10-2310-220-00-79-600-14
			<b>Total</b>	<b>\$5,000.00</b>	
<b>AHW LLC - Hampshire</b>					
20241321	20-2543-410-00-79	Grounds Supplies	11/02/2023	139.18	20-2543-410-00-79
20241321			11/02/2023	0.00	
			<b>Total</b>	<b>\$139.18</b>	
<b>Airgas USA LLC</b>					
24110237	20-2542-410-00-79	Supplies B & G	11/01/2023	500.00	20-2542-410-00-79
			<b>Total</b>	<b>\$500.00</b>	
<b>Alexander Leigh Center for Autism</b>					
24111617	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	40,000.00	10-4220-670-00-79-600-14
			<b>Total</b>	<b>\$40,000.00</b>	
<b>Alpha Baking Company Inc</b>					
24111117	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	1,000.00	10-2560-415-00-72-220-13
24111147	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	800.00	10-2560-415-00-74-210-13
24111127	10-2560-415-00-74-140-13	Cafe Food Mackeben	11/01/2023	600.00	10-2560-415-00-74-140-13
24111107	10-2560-415-00-72-120-13	Cafe Food Martin	11/01/2023	1,000.00	10-2560-415-00-72-120-13
24111097	10-2560-415-00-72-110-13	Cafe Food Chesak	11/01/2023	700.00	10-2560-415-00-72-110-13
24111087	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	5,000.00	10-2560-415-00-71-300-13
24111077	10-2560-415-00-71-100-13	Cafe Food Leggee	11/01/2023	650.00	10-2560-415-00-71-100-13
24111137	10-2560-415-00-74-150-13	Cafe Food Conley	11/01/2023	600.00	10-2560-415-00-74-150-13
			<b>Total</b>	<b>\$10,350.00</b>	
<b>American Reading Company</b>					
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	425.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	600.00	10-2213-410-00-79-600-14

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20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	800.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	550.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	2,850.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	265.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	600.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	265.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	9,800.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	600.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	800.00	10-2213-410-00-79-600-14
20241274	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	275.00	10-2213-410-00-79-600-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	8,500.00	10-2213-410-00-79-600-14
20241271	10-2210-390-82-79-605-14	T Bilingual Impr Inst Services	10/27/2023	4,800.00	10-2210-390-82-79-605-14
20241271	10-2210-390-82-79-605-14	T Bilingual Impr Inst Services	10/27/2023	3,800.00	10-2210-390-82-79-605-14
20241275	10-2213-410-00-79-600-14	Special Svcs Supplies	10/30/2023	530.00	10-2213-410-00-79-600-14
<b>Total</b>				<b>\$38,110.00</b>	
<hr/>					
<b>AmeriGas</b>					<b>204</b>
24110567	40-2552-461-00-79	Propane	11/01/2023	25,000.00	40-2552-461-00-79
<b>Total</b>				<b>\$25,000.00</b>	
<hr/>					
<b>Amita GlenOaks School</b>					
24110497	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	18,000.00	10-4220-670-00-79-600-14
<b>Total</b>				<b>\$18,000.00</b>	
<hr/>					
<b>Anderson Lock Co Inc</b>					
20241288			11/01/2023	0.00	
20241288	10-2546-490-00-79-600-14	Security Officer Supplies	11/01/2023	140.00	10-2546-490-00-79-600-14
24110087	20-2542-410-00-79	Supplies B & G	11/01/2023	1,000.00	20-2542-410-00-79
20241288	10-2546-490-00-79-600-14	Security Officer Supplies	11/01/2023	30.00	10-2546-490-00-79-600-14



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				<b>Total</b>	\$1,170.00
<b>Anderson Pest Solutions</b>					
24110037	20-2542-321-00-79	Sanitation/Exterminating	11/01/2023	554.47	20-2542-321-00-79
				<b>Total</b>	\$554.47
<b>AnthroMed LLC</b>					
24110667	10-2150-310-00-79-600-14	Sp Path & Audiology Serv	11/01/2023	12,000.00	10-2150-310-00-79-600-14
				<b>Total</b>	\$12,000.00
<b>Apple Inc</b>					
20241262	10-1120-410-00-72-220-13	Inst Supplies Marlowe	10/27/2023	2,514.00	10-1120-410-00-72-220-13
				<b>Total</b>	\$2,514.00
<b>Applied Maintenance</b>					
24110807	40-2554-410-00-79	Fleet Supplies	11/01/2023	350.00	40-2554-410-00-79
				<b>Total</b>	\$350.00
<b>Arctic Snow and Ice Control Inc</b>					
24110247	20-2542-322-00-79-605-14	Snow Removal	11/01/2023	68,700.00	20-2542-322-00-79-605-14
				<b>Total</b>	\$68,700.00
<b>Argument Driven Inquiry</b>					
20241263			10/27/2023	0.00	
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	189.50	10-1130-410-13-71-300-13
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	189.50	10-1130-410-13-71-300-13
20241263			10/27/2023	0.00	
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	7.95	10-1130-410-13-71-300-13
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	(105.02)	10-1130-410-13-71-300-13
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	170.55	10-1130-410-13-71-300-13
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	246.35	10-1130-410-13-71-300-13
20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	37.90	10-1130-410-13-71-300-13

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20241263	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	208.45	10-1130-410-13-71-300-13
		<b>Total</b>		<b>\$945.18</b>	
<b>Associated Electrical Contractors</b>					
24110057	20-2542-323-00-79	Repairs & Maint Buildings	11/01/2023	1,000.00	20-2542-323-00-79
		<b>Total</b>		<b>\$1,000.00</b>	
<b>AT&amp;T 5080</b>					
24110347	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	5,000.00	20-2540-340-00-79
		<b>Total</b>		<b>\$5,000.00</b>	
<b>AT&amp;T</b>					
24110327	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	10,000.00	20-2540-340-00-79
		<b>Total</b>		<b>\$10,000.00</b>	
<b>Attainment Company</b>					
20241308	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	99.00	10-1200-410-92-79-600-14
		<b>Total</b>		<b>\$99.00</b>	
<b>Batteries Plus LLC</b>					
24110257	20-2542-410-00-79	Supplies B & G	11/01/2023	250.00	20-2542-410-00-79
		<b>Total</b>		<b>\$250.00</b>	
<b>Benchmark Education Company</b>					
20241267	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	480.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	500.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	1,500.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	210.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	210.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	210.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	210.00	10-1800-410-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	210.00	10-1800-410-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	1,065.00	10-2210-310-84-79-605-14

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20241267	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	960.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	375.00	10-1800-410-84-79-605-14
20241267	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	480.00	10-1800-410-84-79-605-14
20241267	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	480.00	10-1800-410-84-79-605-14
20241267	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	240.00	10-1800-410-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	675.00	10-2210-310-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	2,025.00	10-2210-310-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	1,065.00	10-2210-310-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	1,065.00	10-2210-310-84-79-605-14
20241266	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	500.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	795.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	1,090.50	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	(2,500.00)	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	775.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	1,215.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	1,215.00	10-1800-410-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	375.00	10-1800-410-84-79-605-14
20241264	10-2210-310-84-79-605-14	Title III LIPLEPS Pur Svcs	10/27/2023	1,065.00	10-2210-310-84-79-605-14
20241265	10-1800-410-84-79-605-14	Title III LIPLEPS Supplies	10/27/2023	780.00	10-1800-410-84-79-605-14
<b>Total</b>				<b>\$24,935.50</b>	

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### Benefitfocus.com Inc

24110197	10-2310-220-00-79-600-14	Support Serv-Gen Adm Insurance	11/01/2023	1,750.00	10-2310-220-00-79-600-14
<b>Total</b>				<b>\$1,750.00</b>	



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<b>Blazerworks</b>					
24110527	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	30,000.00	10-1101-310-00-79-605-14
			<b>Total</b>	<u>\$30,000.00</u>	
<b>Blu Petroleum</b>					
24110827	40-2552-464-00-79	Diesel/Gasoline	11/01/2023	40,000.00	40-2552-464-00-79
24111647	40-2552-464-00-79	Diesel/Gasoline	11/01/2023	2,000.00	40-2552-464-00-79
			<b>Total</b>	<u>\$42,000.00</u>	
<b>Blue Cross Blue Shield</b>					
24110417	10-1100-220-00-79-600-14	Regular Programs Insurance	11/01/2023	1,000,000.00	10-1100-220-00-79-600-14
			<b>Total</b>	<u>\$1,000,000.00</u>	
<b>Brucker Company</b>					
24110297	20-2542-323-00-79	Repairs & Maint Buildings	11/01/2023	600.00	20-2542-323-00-79
			<b>Total</b>	<u>\$600.00</u>	
<b>BryMax Enterprises Inc</b>					
24111927	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	1,000.00	10-2560-415-00-74-210-13
24111917	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	3,500.00	10-2560-415-00-72-220-13
24111907	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	1,000.00	10-2560-415-00-71-300-13
			<b>Total</b>	<u>\$5,500.00</u>	208
<b>Build Capacity Consulting LLC</b>					
20241319	10-2212-310-00-79-505-14	Curriculum Gen Pur Svc 6-12	11/01/2023	119.87	10-2212-310-00-79-505-14
20241319	10-2212-310-00-79-505-14	Curriculum Gen Pur Svc 6-12	11/01/2023	16.85	10-2212-310-00-79-505-14
20241319	10-2212-310-00-79-505-14	Curriculum Gen Pur Svc 6-12	11/01/2023	105.40	10-2212-310-00-79-505-14
			<b>Total</b>	<u>\$242.12</u>	
<b>C &amp; L</b>					
20241232	20-2543-323-00-79	Repairs-Grounds	10/26/2023	216.00	20-2543-323-00-79



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20241232			10/26/2023	0.00	
			<b>Total</b>	<b>\$216.00</b>	
<b>Camelot Therapeutic Schools LLC</b>					
24110517	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	15,000.00	10-4220-670-00-79-600-14
			<b>Total</b>	<b>\$15,000.00</b>	
<b>Carolina Biological Supply Co</b>					
20241268	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	13.49	10-1130-410-13-71-300-13
20241268	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	59.00	10-1130-410-13-71-300-13
			<b>Total</b>	<b>\$72.49</b>	
<b>Castle PrinTech</b>					
20241276	10-1520-410-30-71-305-13	HS Newspaper Supplies	10/30/2023	1,284.75	10-1520-410-30-71-305-13
			<b>Total</b>	<b>\$1,284.75</b>	
<b>CDW Government Inc</b>					
20241309	10-2520-410-00-74-500-14	Supplies Fiscal	11/01/2023	775.00	10-2520-410-00-74-500-14
			<b>Total</b>	<b>\$775.00</b>	
<b>Central States Bus Sales Inc</b>					
24110727	40-2554-410-00-79	Fleet Supplies	11/01/2023	2,500.00	40-2554-410-00-79
			<b>Total</b>	<b>\$2,500.00</b>	
<b>Century Springs</b>					
20241289	10-1200-310-66-71-300-13	STEP Purchased Services	11/01/2023	4.99	10-1200-310-66-71-300-13
20241289	10-1200-310-66-71-300-13	STEP Purchased Services	11/01/2023	12.00	10-1200-310-66-71-300-13
20241289	10-1200-410-66-71-300-13	STEP Supplies	11/01/2023	57.52	10-1200-410-66-71-300-13
			<b>Total</b>	<b>\$74.51</b>	
<b>Chicago Kiln Service Inc</b>					
20241324	10-1110-323-00-71-100-13	Repairs & Maintenance Leggee	11/02/2023	55.00	10-1110-323-00-71-100-13



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20241324	10-1110-323-00-71-100-13	Repairs & Maintenance Leggee	11/02/2023	300.00	10-1110-323-00-71-100-13
20241324	10-1110-323-00-71-100-13	Repairs & Maintenance Leggee	11/02/2023	142.50	10-1110-323-00-71-100-13
		<b>Total</b>		<b>\$497.50</b>	
<b>CINTAS</b>					
24110757	40-2550-325-00-79	Rental Trans	11/01/2023	800.00	40-2550-325-00-79
		<b>Total</b>		<b>\$800.00</b>	
<b>Clare Woods Academy</b>					
24110607	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	6,000.00	10-4220-670-00-79-600-14
		<b>Total</b>		<b>\$6,000.00</b>	
<b>Colley Elevator Co</b>					
20241322	20-2542-323-00-79	Repairs & Maint Buildings	11/02/2023	691.00	20-2542-323-00-79
20241287			10/31/2023	0.00	
20241287	20-2542-323-00-79	Repairs & Maint Buildings	10/31/2023	6,254.00	20-2542-323-00-79
20241322			11/02/2023	0.00	
20241322	20-2542-520-00-79	Building projects	11/02/2023	228.00	20-2542-520-00-79
20241287			10/31/2023	0.00	
		<b>Total</b>		<b>\$7,173.00</b>	<b>210</b>
<b>Comcast Business</b>					
24110367	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	294.85	20-2540-340-00-79
		<b>Total</b>		<b>\$294.85</b>	
<b>Comcast</b>					
24111627	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	24,000.00	20-2540-340-00-79
		<b>Total</b>		<b>\$24,000.00</b>	
<b>Correct Digital Displays Inc</b>					
20241227	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	10/26/2023	1,635.00	10-1500-410-00-71-300-13
		<b>Total</b>		<b>\$1,635.00</b>	



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<b>Council for Exceptional Children</b>					
20241290	10-2210-640-92-79-605-14	IDEA Other Objects	11/01/2023	195.00	10-2210-640-92-79-605-14
			<b>Total</b>	<b>\$195.00</b>	
<b>Cove School</b>					
24111959	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	6,000.00	10-4220-670-00-79-600-14
			<b>Total</b>	<b>\$6,000.00</b>	
<b>Crescent Electric Supply Co</b>					
24110047	20-2542-410-00-79	Supplies B & G	11/01/2023	1,000.00	20-2542-410-00-79
			<b>Total</b>	<b>\$1,000.00</b>	
<b>Crystal Lake School District 47</b>					
20241291	10-4120-310-92-79-600-14	IDEA Payments to Other Districts	11/01/2023	131.25	10-4120-310-92-79-600-14
			<b>Total</b>	<b>\$131.25</b>	
<b>CT Veach Inc</b>					
24110157	20-2543-320-00-79-600-14	Grounds Contract	11/01/2023	19,845.14	20-2543-320-00-79-600-14
20241277			10/30/2023	0.00	
20241277	20-2543-323-00-79	Repairs-Grounds	10/30/2023	4,475.00	20-2543-323-00-79
			<b>Total</b>	<b>\$24,320.14</b>	
<b>Direct Fitness Solutions</b>					
20241292	10-1120-323-00-72-220-13	Repairs Marlowe	11/01/2023	112.50	10-1120-323-00-72-220-13
20241292	10-1120-323-00-72-220-13	Repairs Marlowe	11/01/2023	85.00	10-1120-323-00-72-220-13
20241292	10-1120-323-00-72-220-13	Repairs Marlowe	11/01/2023	40.29	10-1120-323-00-72-220-13
20241292	10-1120-323-00-72-220-13	Repairs Marlowe	11/01/2023	195.20	10-1120-323-00-72-220-13
20241292	10-1120-323-00-72-220-13	Repairs Marlowe	11/01/2023	1,050.00	10-1120-323-00-72-220-13
			<b>Total</b>	<b>\$1,482.99</b>	
<b>Easterseals</b>					
24110597	10-2210-314-92-79-605-14	IDEA Impr of Instr-Staff Dev	11/01/2023	11,000.00	10-2210-314-92-79-605-14

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24111557	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	42,000.00	10-4220-670-00-79-600-14
				<b>Total</b>	\$53,000.00
<b>Edge Sports Apparel LLC</b>					
20241320	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	11/01/2023	3,150.50	10-1500-410-00-71-300-13
				<b>Total</b>	\$3,150.50
<b>Eds Automotive</b>					
24110707	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	850.00	40-2550-310-00-79
				<b>Total</b>	\$850.00
<b>Ehrke Appliance</b>					
20241269	10-1120-410-09-72-220-13	Home Ec Marlowe	10/27/2023	675.00	10-1120-410-09-72-220-13
20241269			10/27/2023	0.00	
				<b>Total</b>	\$675.00
<b>Enabling Devices Inc</b>					
20241310	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	30.00	10-2130-410-92-79-605-14
20241310	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	95.95	10-2130-410-92-79-605-14
20241310	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	269.95	10-2130-410-92-79-605-14
				<b>Total</b>	\$395.90
<b>Everdriven Technologies LLC</b>					
24110697	40-2552-331-00-79	Contracted Transportation	11/01/2023	30,000.00	40-2552-331-00-79
				<b>Total</b>	\$30,000.00
<b>Fastsigns Crystal Lake</b>					
20241278	10-1130-410-13-71-300-13	Science Supplies HS	10/30/2023	942.24	10-1130-410-13-71-300-13
20241278	10-1130-410-00-71-300-13	Inst Supplies HS	10/30/2023	942.23	10-1130-410-00-71-300-13
				<b>Total</b>	\$1,884.47
<b>Fox Valley Fire Safety</b>					

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20241280			10/30/2023	0.00	
24110817	20-2542-390-00-79	Other Purchased Service	11/01/2023	801.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241280	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241280	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
24110097	20-2542-323-00-79	Repairs & Maint Buildings	11/01/2023	1,000.00	20-2542-323-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241280			10/30/2023	0.00	
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279			10/30/2023	0.00	
20241279			10/30/2023	0.00	
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
20241279	20-2542-390-00-79	Other Purchased Service	10/30/2023	20.00	20-2542-390-00-79
				<b>Total</b>	\$2,021.00
<b>Garcia-Desjarlait, Maria</b>					
20241272	10-1100-410-71-79-600-14	ARP CP Instruc Supplies	10/30/2023	300.00	10-1100-410-71-79-600-14
				<b>Total</b>	\$300.00
<b>General Parts LLC</b>					
24111717	10-2560-323-00-74-150-13	Cafe Repairs Conley	11/01/2023	5,000.00	10-2560-323-00-74-150-13
24111697	10-2560-323-00-72-220-13	Cafe Repairs Marlowe	11/01/2023	5,000.00	10-2560-323-00-72-220-13
24111677	10-2560-323-00-72-110-13	Cafe Repairs Chesak	11/01/2023	5,000.00	10-2560-323-00-72-110-13
24111667	10-2560-323-00-71-300-13	Cafe Repairs HS	11/01/2023	5,000.00	10-2560-323-00-71-300-13
24111657	10-2560-323-00-71-100-13	Cafe Repairs Leggee	11/01/2023	5,000.00	10-2560-323-00-71-100-13
24111687	10-2560-323-00-72-120-13	Cafe Repairs Martin	11/01/2023	5,000.00	10-2560-323-00-72-120-13
24111727	10-2560-323-00-74-210-13	Cafe Repairs Heineman	11/01/2023	5,000.00	10-2560-323-00-74-210-13
24111707	10-2560-323-00-74-140-13	Cafe Repairs Mackeben	11/01/2023	5,000.00	10-2560-323-00-74-140-13
				<b>Total</b>	\$40,000.00



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<b>GFC Leasing WI</b>					
24110617	10-2900-325-00-79-600-14	Copier Leases	11/01/2023	6,421.44	10-2900-325-00-79-600-14
			<b>Total</b>	<b>\$6,421.44</b>	
<b>Gordon Food Service</b>					
24111297	10-2560-415-00-74-150-13	Cafe Food Conley	11/01/2023	7,000.00	10-2560-415-00-74-150-13
24111277	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	20,000.00	10-2560-415-00-72-220-13
24111267	10-2560-415-00-72-120-13	Cafe Food Martin	11/01/2023	13,000.00	10-2560-415-00-72-120-13
24111257	10-2560-415-00-72-110-13	Cafe Food Chesak	11/01/2023	10,000.00	10-2560-415-00-72-110-13
24111247	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	50,000.00	10-2560-415-00-71-300-13
24111237	10-2560-415-00-71-100-13	Cafe Food Leggee	11/01/2023	12,000.00	10-2560-415-00-71-100-13
24111157	10-2560-410-00-71-100-13	Cafe Supplies Leggee	11/01/2023	1,200.00	10-2560-410-00-71-100-13
24111217	10-2560-410-00-74-150-13	Cafe Supplies Conley	11/01/2023	900.00	10-2560-410-00-74-150-13
24111207	10-2560-410-00-74-140-13	Cafe Supplies Mackeben	11/01/2023	800.00	10-2560-410-00-74-140-13
24111197	10-2560-410-00-72-220-13	Cafe Supplies Marlowe	11/01/2023	2,200.00	10-2560-410-00-72-220-13
24111187	10-2560-410-00-72-120-13	Cafe Supplies Martin	11/01/2023	1,200.00	10-2560-410-00-72-120-13
24111177	10-2560-410-00-72-110-13	Cafe Supplies Chesak	11/01/2023	900.00	10-2560-410-00-72-110-13
24111167	10-2560-410-00-71-300-13	Cafe Supplies HS	11/01/2023	6,000.00	10-2560-410-00-71-300-13
24111307	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	17,000.00	10-2560-415-00-74-210-13
24111227	10-2560-410-00-74-210-13	Cafe Supplies Heineman	11/01/2023	1,600.00	10-2560-410-00-74-210-13
24111287	10-2560-415-00-74-140-13	Cafe Food Mackeben	11/01/2023	7,000.00	10-2560-415-00-74-140-13
			<b>Total</b>	<b>\$150,800.00</b>	
<b>GSF USA Inc</b>					
24110227	20-2542-319-00-79-605-14	Contractual Cust. Replacement	11/01/2023	1,250.00	20-2542-319-00-79-605-14
24110217	20-2542-320-00-79-605-14	Contractual Overtime	11/01/2023	2,200.00	20-2542-320-00-79-605-14
24110207	20-2542-310-00-79	Custodial Contract Service	11/01/2023	188,274.31	20-2542-310-00-79
24110187	40-2550-321-00-79	Bus Sanitation	11/01/2023	3,507.79	40-2550-321-00-79
			<b>Total</b>	<b>\$195,232.10</b>	
<b>Hershey Creamery Company</b>					
24111797	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	2,000.00	10-2560-415-00-71-300-13
24111807	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	2,000.00	10-2560-415-00-72-220-13

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24111817	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	2,000.00	10-2560-415-00-74-210-13
		<b>Total</b>		<b>\$6,000.00</b>	
<b>Home Depot Credit Services</b>					
24110067	20-2542-410-00-79	Supplies B & G	11/01/2023	1,500.00	20-2542-410-00-79
		<b>Total</b>		<b>\$1,500.00</b>	
<b>Home Juice Corp</b>					
24111787	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	500.00	10-2560-415-00-74-210-13
		<b>Total</b>		<b>\$500.00</b>	
<b>Huntley Fire Protection District</b>					
20241228	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	10/26/2023	328.10	10-1500-410-00-71-300-13
		<b>Total</b>		<b>\$328.10</b>	
<b>Illinois Science &amp; Technology Inst</b>					
20241326	10-2213-410-00-79-600-14	Special Svcs Supplies	11/02/2023	1,500.00	10-2213-410-00-79-600-14
		<b>Total</b>		<b>\$1,500.00</b>	
<b>Illinois Tollway Violation</b>					
					215
20241332	40-2552-640-00-79	Dues & Fees	11/02/2023	136.10	40-2552-640-00-79
20241332	40-2552-640-00-79	Dues & Fees	11/02/2023	59.60	40-2552-640-00-79
20241327	40-2552-640-00-79	Dues & Fees	11/02/2023	66.35	40-2552-640-00-79
		<b>Total</b>		<b>\$262.05</b>	
<b>IL-TSA</b>					
20241281	10-1400-410-10-71-300-13	Ind Arts Supplies	10/30/2023	120.00	10-1400-410-10-71-300-13
		<b>Total</b>		<b>\$120.00</b>	
<b>Interstate Battery Center</b>					
24110077	20-2542-410-00-79	Supplies B & G	11/01/2023	200.00	20-2542-410-00-79
		<b>Total</b>		<b>\$200.00</b>	



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<b>iTouch Biometrics LLC</b>					
20241293	10-2546-490-00-79-600-14	Security Officer Supplies	11/01/2023	990.00	10-2546-490-00-79-600-14
20241293			11/01/2023	0.00	
			<b>Total</b>	<b>\$990.00</b>	
<b>Klein Thorpe &amp; Jenkins Ltd</b>					
20241294	10-2310-318-00-74-500-14	Legal Board	11/01/2023	112.47	10-2310-318-00-74-500-14
			<b>Total</b>	<b>\$112.47</b>	
<b>Leach Enterprises Inc</b>					
24110787	40-2554-410-00-79	Fleet Supplies	11/01/2023	3,000.00	40-2554-410-00-79
			<b>Total</b>	<b>\$3,000.00</b>	
<b>LearnWell</b>					
20241295	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	78.80	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	157.60	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	551.60	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	945.60	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	315.20	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	472.80	10-4210-670-00-79-600-14
20241298	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	472.82	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	591.00	10-4210-670-00-79-600-14
20241299	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	315.20	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	788.05	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	157.60	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	236.40	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	315.22	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	354.60	10-4210-670-00-79-600-14
20241297	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	157.60	10-4210-670-00-79-600-14
20241296	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	236.41	10-4210-670-00-79-600-14
20241298	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	78.80	10-4210-670-00-79-600-14
20241298	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	236.40	10-4210-670-00-79-600-14



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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
24111587	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	6,000.00	10-4210-670-00-79-600-14
20241299	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	394.00	10-4210-670-00-79-600-14
20241299	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	433.40	10-4210-670-00-79-600-14
20241299	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	78.80	10-4210-670-00-79-600-14
20241299	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	394.00	10-4210-670-00-79-600-14
<b>Total</b>				<b>\$13,761.90</b>	
<b>Leo G. Stein</b>					
20241311	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	122.50	10-1200-410-92-79-600-14
20241311	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	33.00	10-1200-410-92-79-600-14
20241311	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	12.00	10-1200-410-92-79-600-14
20241311	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	122.50	10-1200-410-92-79-600-14
20241311	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	33.00	10-1200-410-92-79-600-14
<b>Total</b>				<b>\$323.00</b>	
<b>Lincoln National Life</b>					
24110447	10-2310-220-00-79-600-14	Support Serv-Gen Adm Insurance	11/01/2023	30,000.00	10-2310-220-00-79-600-14
<b>Total</b>				<b>\$30,000.00</b>	
<b>Little City Foundation</b>					
20241300	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	10,467.29	10-4220-670-00-79-600-14
24110587	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	13,000.00	10-4220-670-00-79-600-14
<b>Total</b>				<b>\$23,467.29</b>	
<b>Marklund Children's Home</b>					
24110507	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	0.00	10-4220-670-00-79-600-14
24110507	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	9,000.00	10-4220-670-00-79-600-14
24110507	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	9,000.00	10-4220-670-00-79-600-14
24110507	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	0.00	10-4220-670-00-79-600-14
24110507	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	9,000.00	10-4220-670-00-79-600-14
<b>Total</b>				<b>\$27,000.00</b>	
<b>McHenry Community HS Dist 156</b>					

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
20241273	10-2212-310-00-79-505-14	Curriculum Gen Pur Svc 6-12	10/30/2023	900.00	10-2212-310-00-79-505-14
20241273			10/30/2023	0.00	
			<b>Total</b>	<u>\$900.00</u>	
<b>McHenry County College</b>					
20241301	10-1400-310-00-74-305-13	Voc Ed Tuition	11/01/2023	21,377.54	10-1400-310-00-74-305-13
			<b>Total</b>	<u>\$21,377.54</u>	
<b>McHenry County Sheriffs Office</b>					
20241302	10-1500-310-00-71-300-13	Supervision HS	11/01/2023	280.00	10-1500-310-00-71-300-13
			<b>Total</b>	<u>\$280.00</u>	
<b>McMaster Carr Supply Co</b>					
24110287	20-2542-410-00-79	Supplies B & G	11/01/2023	700.00	20-2542-410-00-79
20241303	10-2223-490-00-79-600-14	PAC Invent Supplies	11/01/2023	33.30	10-2223-490-00-79-600-14
20241303	10-2223-490-00-79-600-14	PAC Invent Supplies	11/01/2023	42.44	10-2223-490-00-79-600-14
20241303	10-2223-490-00-79-600-14	PAC Invent Supplies	11/01/2023	(42.44)	10-2223-490-00-79-600-14
			<b>Total</b>	<u>\$733.30</u>	
<b>MDC Environmental Serv</b>					
24110117	20-2542-321-00-79	Sanitation/Exterminating	11/01/2023	3,354.86	20-2542-321-00-79
			<b>Total</b>	<u>\$3,354.86</u>	
<b>Menards Inc</b>					
24110127	20-2542-410-00-79	Supplies B & G	11/01/2023	1,000.00	20-2542-410-00-79
			<b>Total</b>	<u>\$1,000.00</u>	
<b>Mesirow Insurance Services Inc</b>					
24110467	10-1100-220-00-79-600-14	Regular Programs Insurance	11/01/2023	16,500.00	10-1100-220-00-79-600-14
			<b>Total</b>	<u>\$16,500.00</u>	
<b>Metlife</b>					

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
24111597	10-1100-220-00-79-600-14	Regular Programs Insurance	11/01/2023	75,000.00	10-1100-220-00-79-600-14
		<b>Total</b>		<b>\$75,000.00</b>	
<b>Metro Prep</b>					
24111958	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	12,000.00	10-4220-670-00-79-600-14
		<b>Total</b>		<b>\$12,000.00</b>	
<b>Miller Hall &amp; Triggs LLC</b>					
24111527	10-2310-318-00-74-500-14	Legal Board	11/01/2023	5,000.00	10-2310-318-00-74-500-14
		<b>Total</b>		<b>\$5,000.00</b>	
<b>Neuco</b>					
24110147	20-2542-410-00-79	Supplies B & G	11/01/2023	1,000.00	20-2542-410-00-79
		<b>Total</b>		<b>\$1,000.00</b>	
<b>Neuro Educational Specialist</b>					
20241323	10-2140-310-92-79-600-14	IDEA Psychological Services	11/02/2023	5,500.00	10-2140-310-92-79-600-14
		<b>Total</b>		<b>\$5,500.00</b>	
<b>New England Center for Children</b>					
24111057	10-1200-310-92-79-600-14	IDEA General Purchased Service	11/01/2023	733.95	10-1200-310-92-79-600-14
		<b>Total</b>		<b>\$733.95</b>	219
<b>Nippersink Middle School</b>					
20241282	10-1500-640-00-72-220-13	Sports Dues & Fees Marlowe	10/30/2023	88.00	10-1500-640-00-72-220-13
		<b>Total</b>		<b>\$88.00</b>	
<b>North American Corporation</b>					
24110017	20-2542-410-00-79	Supplies B & G	11/01/2023	12,000.00	20-2542-410-00-79
		<b>Total</b>		<b>\$12,000.00</b>	
<b>North Shore Transit Inc</b>					



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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
20241330	40-2552-331-00-79	Contracted Transportation	11/02/2023	1,097.08	40-2552-331-00-79
			<b>Total</b>	<b>\$1,097.08</b>	
<b>Northwestern Medicine Huntley</b>					
20241229	10-1551-410-00-71-300-16	Swimming HS-Girls	10/26/2023	3,570.00	10-1551-410-00-71-300-16
			<b>Total</b>	<b>\$3,570.00</b>	
<b>Northwestern Medicine Occupational Health</b>					
20241328	40-2550-310-00-79	Prof & Tech Service Trans	11/02/2023	1,560.00	40-2550-310-00-79
20241328	40-2550-310-00-79	Prof & Tech Service Trans	11/02/2023	962.00	40-2550-310-00-79
20241328	40-2550-310-00-79	Prof & Tech Service Trans	11/02/2023	205.00	40-2550-310-00-79
20241328	40-2550-310-00-79	Prof & Tech Service Trans	11/02/2023	340.00	40-2550-310-00-79
			<b>Total</b>	<b>\$3,067.00</b>	
<b>Northwestern Medicine</b>					
24111547	10-2130-220-00-79-600-14	Health Services Insurance	11/01/2023	2,000.00	10-2130-220-00-79-600-14
24111547	10-2642-390-00-74-500-14	Purchased Service Human Res	11/01/2023	250.00	10-2642-390-00-74-500-14
			<b>Total</b>	<b>\$2,250.00</b>	
<b>Omni Commercial Lighting Service</b>					
24110177	20-2542-323-00-79	Repairs & Maint Buildings	11/01/2023	1,000.00	20-2542-323-00-79
			<b>Total</b>	<b>\$1,000.00</b>	
<b>Ottosen DiNolfo Hasenbalg &amp; Castaldo Ltd</b>					
24110797	10-2310-318-00-74-500-14	Legal Board	11/01/2023	3,000.00	10-2310-318-00-74-500-14
			<b>Total</b>	<b>\$3,000.00</b>	
<b>Paddock Publications Inc</b>					
20241304			11/01/2023	0.00	
20241304	20-2540-350-00-79	Newspaper bids	11/01/2023	147.20	20-2540-350-00-79
			<b>Total</b>	<b>\$147.20</b>	

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
20241283	10-1130-490-02-71-300-13	High School Fine Arts/PAC Supplies	10/30/2023	500.00	10-1130-490-02-71-300-13
			<b>Total</b>	<b>\$500.00</b>	
<b>Partnering for Prevention LLC</b>					
24111767	10-1500-390-00-71-300-13	Student Drug Testing	11/01/2023	3,150.00	10-1500-390-00-71-300-13
24111777	10-2120-310-75-79-600-14	ESSER III Guidance Pur Svc	11/01/2023	8,000.00	10-2120-310-75-79-600-14
			<b>Total</b>	<b>\$11,150.00</b>	
<b>Pear Deck, Inc</b>					
20241231			10/26/2023	0.00	
20241231	10-2212-310-00-79-505-14	Curriculum Gen Pur Svc 6-12	10/26/2023	12,020.40	10-2212-310-00-79-505-14
			<b>Total</b>	<b>\$12,020.40</b>	
<b>Pepsi-Cola Gen Bot Inc</b>					
24111487	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	7,500.00	10-2560-415-00-71-300-13
			<b>Total</b>	<b>\$7,500.00</b>	
<b>Perspectives Ltd</b>					
24110277	10-2510-220-00-79-600-14	Direction of Business Serv Ins	11/01/2023	1,326.00	10-2510-220-00-79-600-14
			<b>Total</b>	<b>\$1,326.00</b>	221
<b>Pomps Tire Service Inc</b>					
24110837	40-2554-410-00-79	Fleet Supplies	11/01/2023	3,400.00	40-2554-410-00-79
			<b>Total</b>	<b>\$3,400.00</b>	
<b>PrioHealth</b>					
20241305	10-2130-310-92-79-600-14	IDEA Health Services	11/01/2023	1,807.00	10-2130-310-92-79-600-14
			<b>Total</b>	<b>\$1,807.00</b>	
<b>Pro Com Systems Inc</b>					
24110557	10-2660-390-00-79-600-14	Purchased Service Technology	11/01/2023	2,000.00	10-2660-390-00-79-600-14
			<b>Total</b>	<b>\$2,000.00</b>	



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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
<b>Quinlan &amp; Fabish Music Co</b>					
20241325	10-1110-410-36-72-120-13	Orchestra Supplies Martin	11/02/2023	77.00	10-1110-410-36-72-120-13
20241325	10-1110-410-36-72-120-13	Orchestra Supplies Martin	11/02/2023	92.00	10-1110-410-36-72-120-13
			<b>Total</b>	<b>\$169.00</b>	
<b>Revtrak, Inc.</b>					
24110487	10-2523-319-00-79-600-14	Banking Fees	11/01/2023	10,000.00	10-2523-319-00-79-600-14
			<b>Total</b>	<b>\$10,000.00</b>	
<b>Rush Truck Center Huntley</b>					
24110747	40-2554-410-00-79	Fleet Supplies	11/01/2023	5,000.00	40-2554-410-00-79
24110737	40-2550-323-00-79	Repairs and Maintenance	11/01/2023	2,000.00	40-2550-323-00-79
			<b>Total</b>	<b>\$7,000.00</b>	
<b>Safety Kleen Systems Inc</b>					
24111067	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	200.00	40-2550-310-00-79
			<b>Total</b>	<b>\$200.00</b>	
<b>Salm, Debra C</b>					
20241331	10-2520-390-00-74-500-14	Purch Serv Fiscal	11/02/2023	750.00	10-2520-390-00-74-500-14
			<b>Total</b>	<b>\$750.00</b>	
<b>Savage Pro Audio Inc</b>					
20241233	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	10/26/2023	0.00	10-1500-410-00-71-300-13
20241233	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	10/26/2023	220.00	10-1500-410-00-71-300-13
20241233	10-1500-410-00-71-300-13	Training/Athletic Supplies HS	10/26/2023	32.00	10-1500-410-00-71-300-13
			<b>Total</b>	<b>\$252.00</b>	
<b>Savvas Learning Co LLC</b>					
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	701.00	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	218.50	10-1200-410-92-79-600-14

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20241312	10-1200-410-66-71-300-13	STEP Supplies	11/01/2023	92.50	10-1200-410-66-71-300-13
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	218.50	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	92.50	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	218.50	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	92.50	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	701.00	10-1200-410-92-79-600-14
20241312	10-1200-410-92-79-600-14	IDEA Instructional Supplies	11/01/2023	701.00	10-1200-410-92-79-600-14
<b>Total</b>				<b>\$3,036.00</b>	
<b>Schocks Towing</b>					
20241333	40-2550-323-00-79	Repairs and Maintenance	11/02/2023	425.00	40-2550-323-00-79
<b>Total</b>				<b>\$425.00</b>	
<b>School Health Corporation</b>					
20241313	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	179.85	10-2130-410-92-79-605-14
20241313	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	127.84	10-2130-410-92-79-605-14
<b>Total</b>				<b>\$307.69</b>	
<b>Schoolbells Ltd</b>					
24110657	40-2552-331-00-79	Contracted Transportation	11/01/2023	55,000.00	40-2552-331-00-79
<b>Total</b>				<b>\$55,000.00</b>	<b>223</b>
<b>Schuring &amp; Schuring Inc</b>					
24111373	10-2560-415-00-72-110-13	Cafe Food Chesak	11/01/2023	8,000.00	10-2560-415-00-72-110-13
24111327	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	7,000.00	10-2560-415-00-71-300-13
24111317	10-2560-415-00-71-100-13	Cafe Food Leggee	11/01/2023	6,000.00	10-2560-415-00-71-100-13
24111374	10-2560-415-00-72-120-13	Cafe Food Martin	11/01/2023	8,000.00	10-2560-415-00-72-120-13
24111377	10-2560-415-00-74-150-13	Cafe Food Conley	11/01/2023	5,000.00	10-2560-415-00-74-150-13
24111397	10-2560-415-97-79-600-14	All Children Snacks	11/01/2023	150.00	10-2560-415-97-79-600-14
24111367	10-2560-415-00-74-140-13	Cafe Food Mackeben	11/01/2023	5,000.00	10-2560-415-00-74-140-13
24111375	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	4,000.00	10-2560-415-00-72-220-13
24111387	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	4,000.00	10-2560-415-00-74-210-13
<b>Total</b>				<b>\$47,150.00</b>	



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<b>Secretary of State 12</b>					
24110957	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 11</b>					
24110947	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 13</b>					
24110967	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 14</b>					
24110977	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 15</b>					
24110987	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	224
<b>Secretary of State 16</b>					
24110997	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 17</b>					
24111007	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	
<b>Secretary of State 18</b>					
24111017	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>4.00</u> \$4.00	



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<b>Secretary of State 19</b>					
24111027	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State 20</b>					
24111037	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State10</b>					
24110937	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State1</b>					
24110847	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State2</b>					
24110857	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	225
<b>Secretary of State3</b>					
24110867	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State4</b>					
24110877	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	
<b>Secretary of State5</b>					
24110887	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<b>\$4.00</b>	



# Huntley Community School District 158

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
<b>Secretary of State6</b>					
24110897	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>\$4.00</u>	
<b>Secretary of State7</b>					
24110907	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>\$4.00</u>	
<b>Secretary of State8</b>					
24110917	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>\$4.00</u>	
<b>Secretary of State9</b>					
24110927	40-2550-310-00-79	Prof & Tech Service Trans	11/01/2023	4.00	40-2550-310-00-79
			<b>Total</b>	<u>\$4.00</u>	
<b>SEDOM of McHenry County</b>					
24111537	10-4210-670-00-79-600-14	Dist Hospital Instruct./Safe School	11/01/2023	2,400.00	10-4210-670-00-79-600-14
			<b>Total</b>	<u>\$2,400.00</u>	226
<b>South Campus</b>					
24111961	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	10,000.00	10-4220-670-00-79-600-14
			<b>Total</b>	<u>\$10,000.00</u>	
<b>Southpaw Enterprises</b>					
20241314	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	40.00	10-2130-410-92-79-605-14
20241314	10-2130-410-92-79-605-14	IDEA Health OTPT & Nurse Sup	11/01/2023	10.00	10-2130-410-92-79-605-14
			<b>Total</b>	<u>\$50.00</u>	
<b>Spotter Staffing LLC</b>					
24110647	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	39,000.00	10-1101-310-00-79-605-14



# Huntley Community School District 158

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
				<b>Total</b>	\$39,000.00
<b>Steiner Electric Company</b>					
24111637	20-2542-410-00-79	Supplies B & G	11/01/2023	1,000.00	20-2542-410-00-79
				<b>Total</b>	\$1,000.00
<b>Stepping Stones Group</b>					
24111960	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	30,000.00	10-1101-310-00-79-605-14
				<b>Total</b>	\$30,000.00
<b>Summit School Inc</b>					
24111962	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	6,000.00	10-4220-670-00-79-600-14
				<b>Total</b>	\$6,000.00
<b>Sunbelt Staffing LLC</b>					
24110537	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	30,000.00	10-1101-310-00-79-605-14
				<b>Total</b>	\$30,000.00
<b>Talerico Martin Corp</b>					
24110387	10-2560-415-00-72-220-13	Cafe Food Marlowe	11/01/2023	1,000.00	10-2560-415-00-72-220-13
24110378	10-2560-415-00-71-300-13	Cafe Food HS	11/01/2023	10,000.00	10-2560-415-00-71-300-13
24110377	10-2560-415-00-74-210-13	Cafe Food Heineman	11/01/2023	2,500.00	10-2560-415-00-74-210-13
				<b>Total</b>	\$13,500.00
<b>Theraplay Institute</b>					
20241316	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	40.00	10-2110-410-92-79-605-14
20241316	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	20.00	10-2110-410-92-79-605-14
20241316	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	75.00	10-2110-410-92-79-605-14
20241315	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	15.80	10-2110-410-92-79-605-14
20241315	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	55.00	10-2110-410-92-79-605-14
20241315	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	20.00	10-2110-410-92-79-605-14
20241315	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	20.00	10-2110-410-92-79-605-14

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# Huntley Community School District 158

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
20241316	10-2110-410-92-79-605-14	IDEA Social Work Supplies	11/01/2023	15.50	10-2110-410-92-79-605-14
		<b>Total</b>		<u>\$261.30</u>	
<b>Therapy Staff Aequor Healthcare</b>					
24110547	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	20,000.00	10-1101-310-00-79-605-14
		<b>Total</b>		<u>\$20,000.00</u>	
<b>Thomson Reuters</b>					
24110307	10-2660-319-61-79-600-14	Software Maintenance	11/01/2023	1,066.12	10-2660-319-61-79-600-14
		<b>Total</b>		<u>\$1,066.12</u>	
<b>T-Mobile</b>					
24110357	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	6,000.00	20-2540-340-00-79
		<b>Total</b>		<u>\$6,000.00</u>	
<b>Touchsource LLC</b>					
20241284	10-1130-310-00-71-300-13	General Pur Svcs HS	10/30/2023	389.00	10-1130-310-00-71-300-13
		<b>Total</b>		<u>\$389.00</u>	
<b>TPI Tyler Press Inc</b>					
20241285	40-2552-464-00-79	Diesel/Gasoline	10/30/2023	291.90	40-2552-464-00-79
		<b>Total</b>		<u>\$291.90</u>	228
<b>Tyler Technologies Inc</b>					
20241329	40-2550-310-00-79	Prof & Tech Service Trans	11/02/2023	2,995.00	40-2550-310-00-79
		<b>Total</b>		<u>\$2,995.00</u>	
<b>Unity School Bus Parts, Inc</b>					
20241334	40-2554-410-00-79	Fleet Supplies	11/02/2023	367.88	40-2554-410-00-79
		<b>Total</b>		<u>\$367.88</u>	
<b>Veregy Central LLC</b>					



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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
20241286	20-2542-520-00-79	Building projects	10/30/2023	7,478.00	20-2542-520-00-79
20241286			10/30/2023	0.00	
20241286			10/30/2023	0.00	
			<b>Total</b>	<b>\$7,478.00</b>	
<b>Verizon Wireless</b>					
24111607	20-2540-340-00-79	Telephone - Districtwide	11/01/2023	7,000.00	20-2540-340-00-79
			<b>Total</b>	<b>\$7,000.00</b>	
<b>VILLAGE OF ALGONQUIN</b>					
24110137	20-2546-310-00-71-305	Resource Officer	11/01/2023	9,807.48	20-2546-310-00-71-305
			<b>Total</b>	<b>\$9,807.48</b>	
<b>Village of Huntley</b>					
24111517	20-2546-310-00-71-305	Resource Officer	11/01/2023	6,201.67	20-2546-310-00-71-305
20241306	20-2546-310-00-71-305	Resource Officer	11/01/2023	260.00	20-2546-310-00-71-305
20241306			11/01/2023	0.00	
20241307	20-2546-310-00-71-305	Resource Officer	11/01/2023	195.00	20-2546-310-00-71-305
20241307	20-2546-310-00-71-305	Resource Officer	11/01/2023	455.00	20-2546-310-00-71-305
20241307			11/01/2023	0.00	
20241307	20-2546-310-00-71-305	Resource Officer	11/01/2023	260.00	20-2546-310-00-71-305
20241307	20-2546-310-00-71-305	Resource Officer	11/01/2023	292.50	20-2546-310-00-71-305
			<b>Total</b>	<b>\$7,664.17</b>	
<b>Village of Lake in the Hills</b>					
24110687	20-2546-310-00-71-305	Resource Officer	11/01/2023	6,527.00	20-2546-310-00-71-305
			<b>Total</b>	<b>\$6,527.00</b>	
<b>Virtual Connections Academy</b>					
24111757	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	15,000.00	10-4220-670-00-79-600-14
			<b>Total</b>	<b>\$15,000.00</b>	
<b>Visions LLC</b>					

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# Huntley Community School District 158

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
24111737	10-1101-310-00-79-605-14	Substitute Teacher-Contracted	11/01/2023	12,000.00	10-1101-310-00-79-605-14
				<b>Total</b>	\$12,000.00
<b>VSP of Illinois NFP</b>					
24110457	10-2310-220-00-79-600-14	Support Serv-Gen Adm Insurance	11/01/2023	8,000.00	10-2310-220-00-79-600-14
				<b>Total</b>	\$8,000.00
<b>Wards Science</b>					
20241270	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	124.99	10-1130-410-13-71-300-13
20241270	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	39.95	10-1130-410-13-71-300-13
20241270	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	49.09	10-1130-410-13-71-300-13
20241270	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	127.46	10-1130-410-13-71-300-13
20241270	10-1130-410-13-71-300-13	Science Supplies HS	10/27/2023	52.99	10-1130-410-13-71-300-13
				<b>Total</b>	\$394.48
<b>WEX BANK</b>					
24110767	40-2552-464-00-79	Diesel/Gasoline	11/01/2023	300.00	40-2552-464-00-79
24110777	10-1500-332-00-71-300-13	Athletic Trips HS	11/01/2023	500.00	10-1500-332-00-71-300-13
24110777	10-1700-464-21-71-300-13	Driver Education Gasoline	11/01/2023	2,000.00	10-1700-464-21-71-300-13
				<b>Total</b>	\$2,800.00
230					
<b>Winston Knolls Education Group</b>					
24111747	10-4220-670-00-79-600-14	Sp Ed Private Tuition	11/01/2023	6,500.00	10-4220-670-00-79-600-14
				<b>Total</b>	\$6,500.00
<b>WPS</b>					
20241317	10-2110-310-92-79-600-14	IDEA Social Work Pur Svc	11/01/2023	40.00	10-2110-310-92-79-600-14
20241317	10-2110-310-92-79-600-14	IDEA Social Work Pur Svc	11/01/2023	40.00	10-2110-310-92-79-600-14
				<b>Total</b>	\$80.00
<b>York Educational Services LLC</b>					
20241230	10-2310-318-00-74-500-14	Legal Board	10/26/2023	1,625.00	10-2310-318-00-74-500-14



# Huntley Community School District 158

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P.O. #	Account Number	Account# Description	P.O. Date	Original Amount	State Account Number
				<b>Total</b>	\$1,625.00
<b>Zero Card</b>					
24110477	10-1100-220-00-79-600-14	Regular Programs Insurance	11/01/2023	2,500.00	10-1100-220-00-79-600-14
				<b>Total</b>	\$2,500.00
<b>Zieglers Ace Hardware</b>					
24111047	40-2554-410-00-79	Fleet Supplies	11/01/2023	100.00	40-2554-410-00-79
24110267	20-2542-410-00-79	Supplies B & G	11/01/2023	300.00	20-2542-410-00-79
				<b>Total</b>	\$400.00
				<b>Total</b>	<u><u>\$2,686,457.46</u></u>



# Huntley Community School District 158

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650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • www.district158.org

To: Board of Education and Administration

From: Mark Altmayer, Chief Financial Officer

Date: November 9, 2023

Subject: **Supplemental Accounts Payable Report**  
Board of Education Meeting, November 9, 2023  
Action Items

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The following is an updated executive summary of the attached report titled “Accounts Payable” which is a listing of open accounts payable for which the Board has not approved purchase orders (i.e. employee reimbursements, refunds for fees, etc.) and therefore Administration is requesting Board Approval to issue payment:

Education Fund	\$	12,187.07
Operations & Maintenance Fund		1,072.33
Debt Service Fund		0.00
Transporation Fund		88.64
Municipal Retirement and Social Security Fund		0.00
Capital Projects Fund		0.00
Working Cash Fund		0.00
Fire Prevention and Safety Fund		0.00
Total	\$	<u>13,348.04</u>

## RECOMMENDATION

Administration recommends the Board of Education approve the Supplemental Accounts Payable Report at the November 9, 2023 Regular Board meeting.



# Huntley Community School District 158

## Accounts Payable Report

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Vendor Name	Account Number	Description	Check Date	Amount	State Account Number
Bolger, Laurie A - 123334652	10-2210-314-92-79-605-14	ASHA 2024 Membership Dues		225.00	10-2210-314-92-79-605-14
				<u>\$225.00</u>	
Ceithaml, Patrick - 1233399197	20-2540-332-00-79	Travel-Fairfield Hotel-Westport, MO 10/23-25		340.86	20-2540-332-00-79
	20-2540-332-00-79	Dinner at Mill Woods Grill-Maryland Heights, MO		12.18	20-2540-332-00-79
	20-2540-332-00-79	Travel for Training to and from St. Louis, MO		442.91	20-2540-332-00-79
				<u>\$795.95</u>	
Corpolongo, Mary Beth - 123333336	10-2560-410-00-74-210-13	DSW Warehouse - Work Shoes		59.99	10-2560-410-00-74-210-13
	10-2560-410-00-74-210-13	TJ Maxx - Work Pants		39.99	10-2560-410-00-74-210-13
				<u>\$99.98</u>	
Dabe, Aimee - 1233400268	10-1200-410-66-71-300-13	STEP Supplies-October Mileage 2023		125.63	10-1200-410-66-71-300-13
				<u>\$125.63</u>	
DeFrancesco, Christine - 1233396012	10-1130-490-02-71-300-13	Amazon-Romeo & Juliet Costumes		122.97	10-1130-490-02-71-300-13
				<u>\$122.97</u>	
Delahanty, Eileen - 26307	10-2630-332-00-74-500-14	Communications Travel-October 2023		31.44	10-2630-332-00-74-500-14
				<u>\$31.44</u>	
Disabato, Amy - 123338973	10-1200-410-92-79-600-14	Jewel Osco - Reinforcements		38.89	10-1200-410-92-79-600-14
	10-1200-410-92-79-600-14	Walmart - Classroom supplies, cooking & sesnory it		123.55	10-1200-410-92-79-600-14
				<u>\$162.44</u>	
Gill, Dede - 1233400425	10-2210-314-92-79-605-14	Travel to and from D/O to O'Hare to Home		53.78	10-2210-314-92-79-605-14
	10-2210-314-92-79-605-14	American Airlines Checked Bag Fee ORD		30.00	10-2210-314-92-79-605-14
	10-2210-314-92-79-605-14	Tolls to and from O'Hare Airport 10/17 & 10/20/23		4.20	10-2210-314-92-79-605-14
	10-2210-314-92-79-605-14	Uber ride from conference to hotel 10/18/23		18.91	10-2210-314-92-79-605-14
	10-2210-314-92-79-605-14	Uber ride from conference to hotel 10/19/23		13.95	10-2210-314-92-79-605-14

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# Huntley Community School District 158

## Accounts Payable Report

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Vendor Name	Account Number	Description	Check Date	Amount	State Account Number
				<u>\$120.84</u>	
Hartgraves, Valerie - 123338903	10-2640-410-98-79-600-14	Amazon Olivet Course Book ESL-613-223 Principles		35.00	10-2640-410-98-79-600-14
				<u>\$35.00</u>	
Hoffmann, Darleen - 31079	10-2520-332-00-74-500-14	Travel Fiscal-To/From O'Hare Airport		50.70	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Shared Car Ride -DFW Airport Black Car Service		56.16	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Dallas Quorum Marriot - 4 nights 10/22-10/26/23		731.12	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Vidorra - Dinner 10/22/23		27.30	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Marriott Starbucks - Coffee		7.09	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	CAVA Addison Lunch		17.70	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Marriott Starbucks - Coffee		7.09	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Marriott Starbucks - Coffee		7.09	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Qdoba Mexian Food Lunch		21.95	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Uber ride from hotel to airport		41.95	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Travel Fiscal-To/From O'Hare Airport		44.02	10-2520-332-00-74-500-14
	10-2520-332-00-74-500-14	Marriott Gift Shop - Pop & Water		10.83	10-2520-332-00-74-500-14
				<u>\$1,023.00</u>	
Hooper, Laura - 30638	40-2550-310-00-79	Costco - Driver Appreciation Day		88.64	40-2550-310-00-79
				<u>\$88.64</u>	
Jones, Carrie - 30719	10-2130-410-92-79-605-14	OccupationalTherapy.com - Continuing Ed Platform		99.00	10-2130-410-92-79-605-14
				<u>\$99.00</u>	
Kempf, Thomas - 123335290	10-2410-332-00-71-300-13	Travel mileage to IPA Conference		121.18	10-2410-332-00-71-300-13
	10-2410-332-00-71-300-13	Travel mileage return from IPA Conference		107.42	10-2410-332-00-71-300-13
	10-2410-332-00-71-300-13	Tolls for trip to/from IPA Conference		4.25	10-2410-332-00-71-300-13
	10-2410-332-00-71-300-13	PMC Peoria Parking Garage		42.40	10-2410-332-00-71-300-13
				<u>\$275.25</u>	
Kennedy, Michael - 1233400130	10-2212-332-00-74-500-14	Round trip to st. Louis for NACEP Nat'l Conf		422.48	10-2212-332-00-74-500-14

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# Huntley Community School District 158

## Accounts Payable Report

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Vendor Name	Account Number	Description	Check Date	Amount	State Account Number
	10-2212-332-00-74-500-14	Round Trip to MCC for Dual Credit Country Meegin		13.10	10-2212-332-00-74-500-14
	10-2212-332-00-74-500-14	Round Trip to MCC for Manufacturing Breakfast		13.10	10-2212-332-00-74-500-14
	10-2212-332-00-74-500-14	Round trip to Evanston H.S. For CADCA Meeting		58.95	10-2212-332-00-74-500-14
				<u>\$507.63</u>	
Landvick, Matthew - 1233396232					
	10-1500-335-00-71-300-13	Asst Ath Dir at Football @ Car-Grove		20.04	10-1500-335-00-71-300-13
	10-1500-335-00-71-300-13	Asst Ath Dir at Soccer @ Round Lake HS		42.71	10-1500-335-00-71-300-13
	10-1500-335-00-71-300-13	Asst Ath Dir at Volleyball @ Rockford East		48.34	10-1500-335-00-71-300-13
	10-1500-335-00-71-300-13	Asst Ath Dir at CC @ Lake Park HS		49.52	10-1500-335-00-71-300-13
	10-1500-335-00-71-300-13	Asst Ath Dir at Football @ Burlington Central		17.94	10-1500-335-00-71-300-13
				<u>\$178.55</u>	
Latoria, Kristy - 1233400061					
	10-2210-314-92-79-605-14	IDFPR Renewal		100.00	10-2210-314-92-79-605-14
	10-2210-314-92-79-605-14	ASHA 2024 Membership Dues		225.00	10-2210-314-92-79-605-14
				<u>\$325.00</u>	
Lindquist, Kevin - 123336625					
	20-2540-332-00-79	Travel-To/From Kalahri Conv Center		191.26	20-2540-332-00-79
	20-2540-640-00-79	Dues & Fees- Tolls for Kalahari Conv		6.10	20-2540-640-00-79
	20-2540-640-00-79	Kalahari Double Cut Dinner at Conv		17.08	20-2540-640-00-79
	20-2540-640-00-79	Kalahari Ivory Coast Dinner at Conv		12.81	20-2540-640-00-79
				<u>\$227.25</u>	235
Mangan, Michelle - 1233400262					
	10-2210-310-98-79-600-14	Eastern IL Tuition Reimb-Tech, Ext Learning		2,559.55	10-2210-310-98-79-600-14
	10-2640-410-98-79-600-14	Eastern IL Textbook Rental Fee		58.50	10-2640-410-98-79-600-14
				<u>\$2,618.05</u>	
McLaughlin, Tanya - 1233400295					
	10-2310-230-00-74-500-14	Tuition Reimb-I'm So Stressed I Could Scream!		390.00	10-2310-230-00-74-500-14
				<u>\$390.00</u>	
Nogueras, Damaris - 1233400290					
	10-2210-310-77-79-600-14	Univ St. Francis Tuition Reimb EEND 634 Cross Cult		840.00	10-2210-310-77-79-600-14
				<u>\$840.00</u>	

O'Neill, Brian - 1233399245



# Huntley Community School District 158

## Accounts Payable Report

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Vendor Name	Account Number	Description	Check Date	Amount	State Account Number
	10-1400-323-00-71-300-13	Automated Technology 80W CO2 Laser Power Supply		200.00	10-1400-323-00-71-300-13
				<u>\$200.00</u>	
Panke, Keith - 123337962	10-1200-410-66-71-300-13	STEP Supplies-October Mileage-10/16-10/30/23		67.14	10-1200-410-66-71-300-13
				<u>\$67.14</u>	
Pinzon, Amanda - 1233400625	10-2640-410-98-79-600-14	Amazon - Mild Disabilities Book(ONU Course)		74.99	10-2640-410-98-79-600-14
				<u>\$74.99</u>	
Pratt, Basak - 1233399498	10-2210-310-98-79-600-14	EIU Tuton Reimb for Eng 5061D, Eng 5742		3,887.11	10-2210-310-98-79-600-14
				<u>\$3,887.11</u>	
Renkosik, Doug - 28443	20-2540-332-00-79	Travel-October 2023 Mileage		49.13	20-2540-332-00-79
				<u>\$49.13</u>	
Sanchez, Kirsten - 1233397793	10-2640-410-98-79-600-14	Learners with mild disabilities #530350543		79.99	10-2640-410-98-79-600-14
				<u>\$79.99</u>	
Schmuhl, Jessica - 123337461	10-1120-410-09-72-220-13	Walmart - Cooking Lab ingredients		21.12	10-1120-410-09-72-220-13
	10-1120-410-09-72-220-13	Walmart - Classroom seasonings		25.27	10-1120-410-09-72-220-13
				<u>\$46.39</u>	
Schwartz, Tracey - 32592	10-1100-423-00-74-500-14	Walmart Crayon Boxes etc - Math Leader Supplies		73.88	10-1100-423-00-74-500-14
	10-1100-423-00-74-500-14	Walmart Zip lock bags, RM EFL - Math Leaders Suppl		10.54	10-1100-423-00-74-500-14
	10-1100-423-00-74-500-14	Walmart Sheet Protectors - Math Leaders Supplies		5.68	10-1100-423-00-74-500-14
	10-1100-423-00-74-500-14	Walmart Crayon/Pixie Boxes-Math Leader Supplies		35.72	10-1100-423-00-74-500-14
				<u>\$125.82</u>	
Spoeth, Holly - 123334104	10-1200-410-66-71-300-13	STEP Supplies-October Mileage 2023		135.85	10-1200-410-66-71-300-13
				<u>\$135.85</u>	
Yakimisky, Jennifer - 123337151					

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# Huntley Community School District 158

## Accounts Payable Report

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Page 5 of 5

Vendor Name	Account Number	Description	Check_Date	Amount	State Account Number
	10-2310-230-00-74-500-14	Tuition Reimb-Refocus & Recharge: Strategies for		390.00	10-2310-230-00-74-500-14
				<u>\$390.00</u>	
			<b>Report Total</b>	<u><u>\$13,348.04</u></u>	



# Huntley Community School District 158

650 Dr. John Burkey Drive  
Algonquin, Illinois 60102  
(847) 659-6158 • [www.district158.org](http://www.district158.org)

To: Board of Education and Administration

From: Mark Altmayer, Chief Financial Officer

Date: November 9, 2023

Subject: **2023 Preliminary Tax Levy**  
Board of Education Meeting, November 9, 2023  
Action Item

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## General

For your review there are several documents that will help guide you through the 2023 Tax Levy.

**Attachment A** – McHenry & Kane Assessor PRELIMINARY Estimated EAV Reports

**Attachment B** – 2023 Levy Calculation Page – Ballooned. See Tax Levy Summary below.

**Attachment C** – Certificate of Tax Levy – (Signatures required after final Board approval in December)

**Attachment D** - 2023 Levy Calculation Page – Not Ballooned. See Tax Levy Summary below.

**Attachment E** – Historical Tax Levy Extension Worksheet by Fund – Includes Estimated Tax Rates for Levy Year 2023

## District's Recommendation

Administration is recommending extending the 2023 Levy with the increase of 5.0% in accordance with the Property Tax Extension Limitation Law (PTELL). See below.

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year...". For 2023, CPI was 6.5%. In accordance with PTELL, the CPI to be used for computing the extension limitation is 5.0%.

With the tax extension calculated using the 5% rate for Levy Year 2023 (tax bills paid in 2024), excluding new construction, the District will extend approximately \$3.6M in additional operating property taxes in accordance with PTELL. As a result of estimated new construction, approximately \$1.02M will be levied, which has no impact on existing homeowners.

At 5%, a homeowner with a \$200,000 home, with the increase in the homestead exemption from \$6k to \$8k, will see an approximate \$99 increase in the property tax bill for the school district. ***Please note, exclusive of the 5%, taxpayers should be aware that individual bills may go up or down based on individual assessments as determined by the township assessor, and/or fluctuations of apportionment between Kane and McHenry Counties.***

## Truth in Taxation

In accordance with the Truth in Taxation law – A school district proposing to increase its aggregate levy more than 105% of its prior year’s extension must publish notice prior to such a hearing as required by law. As such, with the CPI extension rate at 5% combined with new construction and the ballooning of the levy at 1.0% (to cover the estimate on new construction), the District’s aggregate levy will be more than 105% of prior year’s extension, thus requiring a levy hearing.

The 2023 Tax Levy Summary as well as the timeline of the levy process follows:

- Levy Hearing - Thursday, December 21, 2023
- 2023 Property Tax Extensions Approval at Regular Board Meeting - Thursday, December 21, 2023
- File Certificate of Tax Levy with county clerks no later than the last Tuesday in December.

## Tax Levy Summary

Using the McHenry and Kane County assessor estimated EAV reports with new construction, the levy year 2023 EAV (before Board of Review) is expected to increase 10.57% to approximately \$1.859B from \$1.680B in levy year 2022. Estimated new construction, which approximates \$23.7M, decreased from prior year’s \$26.2M, driven by a slight decrease in residential property. Preliminary new construction at \$23.7M represents additional taxes to the District approximating \$1.02M. Again, please note that this is an estimated new construction number that may change.

Kane County’s EAV including new construction, representing approximately 19.6% of the overall assessed value of the District, is estimated to increase 9.1% from \$335.9M to \$366.5M. Estimated new construction, increased from \$752k in levy year 2022 to approximately the current \$877k estimate for levy year 2023.

McHenry County’s EAV, including current year’s new construction, is estimated to increase 10.9% from \$1,345B to \$1,492B. Estimated new construction has decreased from prior year’s actual of \$25.5M to this year’s estimate of \$22.8M, driven by a decrease in residential property.

Primarily driven by an increase in assessed values, combined with the 5% extension rate, the operating funds capped tax rate is expected to decrease (3.81%) to approximate \$4.30, down from last year’s \$4.47.

***Consistent with prior year, the 2023 levy is ballooned so that if new construction comes in higher than the estimated \$23.7M, the levy request will be enough to cover any underestimate by the county on new construction. With a 1.0% balloon, the levy is in excess of the current estimated extension by approximately \$800k. Although highly unlikely, this overestimate will cover the District on an additional \$18.5M of new construction.***



# Huntley Community School District 158

650 Dr. John Burkey Drive  
 Algonquin, Illinois 60102  
 (847) 659-6158 • www.district158.org

## RECOMMENDATION

Administration recommends the Board of Education approve the Preliminary 2023 Tax Levy.

Illinois Dept. of Revenue  
 History of CPI's Used for the PTELL  
 01/12/2023

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024

Assessor Estimated EAV Report by Tax District  
McHenry County

Totals		Board of Review Abstract		New Construction	
	1,638,132,920	Commercial	164,024		
- Exemptions	165,771,872	Farm	0		
- Under Assessed	0	Industrial	146,427		
+ State Assessed	1,161,213	Local Rail Road	0		
Total EAV	1,473,522,261	Mineral	0		
- Tif Increment / Ezone	4,592,053	Residential	22,512,154		
Rate Setting EAV	1,469,020,198	Total	22,822,605		

Exemption Category	Commercial Value	Commercial Count	Farm Value	Farm Count	Industrial Value	Industrial Count	Local Rail Road Value	Local Rail Road Count	Mineral Value	Mineral Count	Residential Value	Residential Count	State Rail Road Value	State Rail Road Count	Totals Value	Totals Count
Parcel Count		268		493		151		0		3		14,842		0	15,757	
Board of Review Abstract	60,593,153	0	24,535,522	0	27,064,759	0	0	0	114,813	0	1,525,524,673	0	0	0	1,638,132,920	
- Home Improvement	0	0	24,114	3	0	0	0	0	0	0	255,038	37	0	0	279,152	
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
+ State Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
= EAV	60,593,153	0	24,811,408	3	27,064,759	0	0	0	114,813	0	1,525,269,635	43	1,161,213	0	1,639,014,981	
- Senior Assessment Freeze	0	0	305,934	8	0	0	0	0	0	0	18,407,755	678	0	0	18,713,689	
- Owner Occupied	24,000	3	880,000	110	8,000	1	0	0	0	0	100,657,662	12,813	0	0	101,563,662	
- Senior Citizen's	0	0	352,000	44	0	0	0	0	0	0	25,075,967	3,136	0	0	25,427,967	
- Disabled Person	0	0	2,830	1	0	0	0	0	0	0	382,000	196	0	0	384,830	
- Disabled Veteran	0	0	195,145	1	0	0	0	0	0	0	19,105,409	230	0	0	19,300,554	
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	5,000	1	0	0	5,000	
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
- Vet Freeze	81,848	1	0	0	0	0	0	0	0	0	0	0	0	0	81,848	
- Under Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
- TIF	3,515,116	0	0	0	269,944	0	0	0	0	0	717,003	0	0	0	4,502,063	
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
= Taxable Value	56,972,189	0	23,076,329	0	26,786,815	0	0	0	114,813	0	1,360,908,839	0	1,161,213	0	1,469,020,198	

Assessor Estimated EAV Report by Tax District  
 Kane County

<b>Totals</b>	<b>Board of Review Abstract</b>	425,384,308	<b>New Construction</b>	798,711
- Exemptions	59,832,030	0	Commercial	0
- Under Assessed	0	0	Farm	0
+ State Assessed	151,699	0	Industrial	0
Total EAV	365,703,977	0	Local Rail Road	0
- Tif Increment / Ezone	0	0	Mineral	0
Rate Setting EAV	365,703,977	0	Residential	78,269
			<b>Total</b>	<b>876,970</b>

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count	194			91		34		0		0		3,521		0		3,840
Board of Review Abstract	59,366,635		3,520,785		20,670,806		0		0		341,826,082		0		425,384,308	
- Home Improvement	0	0	0	0	0	0	0	0	0	0	140,177	20	0	0	140,177	20
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0	0	0	0	0	0	0	0	0	0	0	0	151,699	0	151,699	0
= EAV	59,366,635	0	3,520,785	0	20,670,806	0	0	0	0	0	341,685,905	20	151,699	0	425,395,830	20
- Senior Assessment Freeze	0	0	0	0	0	0	0	0	0	0	11,966,065	426	0	0	11,966,065	426
- Owner Occupied	0	0	72,000	3	0	0	0	0	0	0	25,008,000	3,126	0	0	25,080,000	3,135
- Senior Citizen's	0	0	32,000	4	0	0	0	0	0	0	19,661,085	2,458	0	0	19,693,085	2,462
- Disabled Person	0	0	0	0	0	0	0	0	0	0	151,699	0	0	0	151,699	0
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	2,786,703	34	0	0	2,786,703	34
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Under Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	59,366,635		3,416,785		20,670,806		0		0	0	282,098,052		151,699		365,703,977	

**2023 LEVY CALCULATION PAGE**

**Original Assumptions**

Consumer Price Index	5.00%
Actual Total EAV for 2022	\$1,680,763,232

**Legend**

District Assumptions & Data Entry
Calculated Values
Review Needed

**Limiting Rate:**  $\frac{\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI})}{\text{Total EAV} - \text{New Property}}$

Estimated Existing EAV % change for 2023	9.16%
Estimated Existing EAV Value for 2023	\$1,834,724,169

Estimated New Property for 2023	\$23,699,575
---------------------------------	--------------

Limiting Rate	4.3046
Estimated Capped Extension	\$79,996,966.09

Estimated Total EAV for 2023	\$1,858,423,744	<i>Includes New Property</i>
Estimated Total EAV % change for 2023	10.57%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount \$	Levy Increase %	Final Levy Amount
Educational	\$55,247,494.20			\$58,759,196.39		1.00%	\$59,346,789.00
Operations & Maintenance	\$9,380,423.64	0.00	\$0.00	\$9,976,672.48		1.00%	\$10,076,440.00
Transportation	\$2,370,481.23			\$2,521,156.37		1.00%	\$2,546,368.00
Working Cash	\$455,738.95	0.00	\$0.00	\$484,707.13		1.00%	\$489,555.00
Municipal Retirement	\$1,957,853.86			\$2,082,301.13		1.00%	\$2,103,124.00
Social Security	\$1,196,518.54			\$1,272,572.97		1.00%	\$1,285,299.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$4,607,493.06	0.00	\$0.00	\$4,900,359.62		1.00%	\$4,949,364.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

**Truth in Taxation**

Capped Extension	\$75,216,003.48
------------------	-----------------

\$79,996,966.09
-----------------

Capped Levy	\$80,796,939.00	7.42%	YES
			<i>Truth in Taxation Required</i>

Levy Amount Above Estimated Extension	\$799,972.91
---------------------------------------	--------------

SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy		SEDOL IMRF Levy	\$0.00
	<i>(Lake County Only. Included in Truth in Taxation Calculation)</i>		

Bond & Interest Extension	\$11,115,637.87
---------------------------	-----------------

Estimated Bond and Interest Levy	\$12,257,388.00	Bond & Int. Levy	\$12,257,388.00	10.27%
	<i>(County Clerk Levies Bond &amp; Interest for the District, Verify Records with County Clerk)</i>			

Total Extension	\$86,331,641.35
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Total Levy	\$93,054,327.00	7.79%
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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.*

District Name Huntley Community School District	District Number 158	County McHenry, Kane
--	------------------------	-------------------------

**Amount of Levy**

<b>Educational</b>	\$ 59,346,789	<b>Fire Prevention &amp; Safety *</b>	\$ 0
<b>Operations &amp; Maintenance</b>	\$ 10,076,440	<b>Tort Immunity</b>	\$ 0
<b>Transportation</b>	\$ 2,546,368	<b>Special Education</b>	\$ 4,949,364
<b>Working Cash</b>	\$ 489,555	<b>Leasing</b>	\$ 0
<b>Municipal Retirement</b>	\$ 2,103,124		\$ 0
<b>Social Security</b>	\$ 1,285,299	<b>Other</b>	\$ 0
		<b>Total Levy</b>	\$ 80,796,939

\* 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 59,346,789 dollars to be levied as a special tax for educational purposes; and  
 the sum of 10,076,440 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 2,546,368 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 489,555 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 2,103,124 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 1,285,299 dollars to be levied as a special tax for social security purposes; and  
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and  
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 4,949,364 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 2023

Signed this      [Day] day of      [Month] 2023 .  
 \_\_\_\_\_  
 (President)

\_\_\_\_\_  
 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full     6     .

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 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No.     158     ,     McHenry, Kane     County, Illinois, on the equalized assessed value of all taxable property of said school district for the year     2023     was filed in the office of the County Clerk of this County on     2023     .

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     2023     , is \$                      .

\_\_\_\_\_  
 (Signature of County Clerk)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (County)

2023 LEVY CALCULATION PAGE

Original Assumptions

Consumer Price Index	5.00%
Actual Total EAV for 2022	\$1,680,763,232

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Limiting Rate:  $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI}))$   
 (Total EAV - New Property)

Estimated Existing EAV % change for 2023	9.16%
Estimated Existing EAV Value for 2023	\$1,834,724,169

Estimated New Property for 2023	\$23,699,575
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Limiting Rate	4.3046
Estimated Capped Extension	\$79,996,966.09

Estimated Total EAV for 2023	\$1,858,423,744	<i>Includes New Property</i>
Estimated Total EAV % change for 2023	10.57%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount \$	Levy Increase %	Final Levy Amount
Educational	\$55,247,494.20			\$58,759,196.39			\$58,759,197.00
Operations & Maintenance	\$9,380,423.64	0.00	\$0.00	\$9,976,672.48			\$9,976,673.00
Transportation	\$2,370,481.23			\$2,521,156.37			\$2,521,157.00
Working Cash	\$455,738.95	0.00	\$0.00	\$484,707.13			\$484,708.00
Municipal Retirement	\$1,957,853.86			\$2,082,301.13			\$2,082,301.00
Social Security	\$1,196,518.54			\$1,272,572.97			\$1,272,573.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$4,607,493.06	0.00	\$0.00	\$4,900,359.62			\$4,900,360.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

Truth in Taxation

Capped Extension	\$75,216,003.48
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\$79,996,966.09
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Capped Levy	\$79,996,969.00	6.36%	YES
<i>Truth in Taxation Required</i>			

Levy Amount Above Estimated Extension	\$2.91
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SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy		SEDOL IMRF Levy	\$0.00
<i>(Lake County Only, Included in Truth in Taxation Calculation)</i>			

Bond & Interest Extension	\$11,115,637.87
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Estimated Bond and Interest Levy	\$12,257,388.00	Bond & Int. Levy	\$12,257,388.00	10.27%
<i>(County Clerk Levies Bond &amp; Interest for the District, Verify Records with County Clerk)</i>				

Total Extension	\$86,331,641.35
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Total Levy	\$92,254,357.00	6.86%
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