Regular Board Meeting
Monday, November 9, 2026 7:00 PM

Washington Community High School - Library

Agenda

1. CALL TO ORDER - President Jennifer Essig
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE - WCHS Student Council
4. VISITORS AND CORRESPONDENCE
   - 4.1. Recognition of Bryan Potts - Student with a Perfect ACT Score of 36
   - 4.2. Recipient of Letter of Commendation from the National Merit Scholarship Corporation: Anna Johannsen
   - 4.3. Correspondence from Representative Sharon Chung
5. REPORTS
   - 5.1. Audit Report - Koch Consultants, Ltd
   - 5.2. Deans' Report
   - 5.3. Enrollment Report
   - 5.4. Principal's Report
   - 5.5. Administrator for Instructional Data and Research's Report
   - 5.6. Financial Report
   - 5.7. Board Committee Reports
6. DISCUSSION AND INFORMATIONAL ITEMS
   - 6.1. Tentative Levy Presentation
   - 6.2. Resignation - Lauren Meyer, Part-time Food Service Worker
   - 6.3. Midterm, Five-year, and Three-year Graduates
   - 6.4. Course Proposals and Curriculum Revisions for the 2027-2028 School Year
   - 6.5. Robotics Competition - Overnight Trip
   - 6.6. 2027-2028 School Calendar Draft
   - 6.7. School Board Members Day - November 15, 2026
   - 6.8. Other
7. CONSENT AGENDA
   - 7.1. Minutes
     - 7.1.1. Regular Board Meeting Minutes - October 13, 2026
     - 7.1.2. Executive Session Minutes - October 13, 2026
     - 7.1.3. Facilities Committee Meeting Minutes - October 19, 2026
     - 7.1.4. Finance Committee Meeting Minutes - November 2, 2026
     - 7.1.5. Curriculum Committee Meeting Minutes - November 5, 2026
   - 7.2. Bills
   - 7.3. Out of District Volunteers
   - 7.4. ICC Partnership Agreement under the Dual Credit Quality Act
   - 7.5. FY 26 Audit
8. ACTION ITEMS
   - 8.1. Personnel
     - 8.1.1. Leave of Absence Request
       - 8.1.1.a. Approve Leave of Absence for Liz Hamende - Deans' Secretary

8.1.1.b. Approve Leave of Absence Request for Addison Neff - School Counselor

8.1.1.c. Approve Leave of Absence Request for Patricia Rubnich - Evening Receptionist

8.1.2. Certified Employment

8.1.2.a. Approve Employment of Marcy Short- Long-term Substitute Speech-Language Pathologist

8.2. Adopt Tenative Levy and Set Hearing

8.3. Approve FY 27 School Maintenance Program Grant (Finance Committee recommendation)

8.4. Approve Resolution to transfer $2.2 million from Fund 20 to Fund 60 for the purposes of capital projects (Finance Committee recommendation)

8.5. Approve 2027 Overnight Band Trips

8.6. Approve 2028 Overnight Band Trips

9. ADJOURNMENT

The next regular meeting is scheduled for December 14, 2026.

DISTRICT OFFICE
216 N. CENTER ST.
BLOOMINGTON, IL 61701
309-808-2351

SPRINGFIELD OFFICE
260-W STRATTON BUILDING
SPRINGFIELD, IL 62706
217-782-5199

SHARON CHUNG
STATE REPRESENTATIVE • 91ST DISTRICT

October 27, 2026

Dear Washington Community High School Marching Band,

I would like to congratulate the Washington Community High School Marching Band on taking home the class 4A title at the University of Illinois' Marching Band Championship. As a marching band parent, I know the hard work that goes into every performance, and I applaud the dedication of Washington's students and staff.

As a professional musician, it is inspiring to see the passion your band puts into showcasing their talents. I am incredibly proud of the way you conducted yourself, and of the glowing representation of our community at our state's largest public university. It is exciting to see groups like you keeping the spirit of music and competition alive in Washington and beyond.

I wish nothing but the best this school year and in your continued endeavors. This award is a great honor, and speaks volumes about your commitment to making our community a better place to live.

Regards,

Representative Sharon Chung
91st Illinois House District

WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2026

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KOCH CONSULTANTS, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 1400
TREMONT, IL 61568

Tel 309.267.3796
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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2026, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2026, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2026, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; report on shared services or outsourcing; schedule of receipts and disbursements – activity funds; and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) are presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; report on shared services or outsourcing; schedule of receipts and disbursements – activity funds; and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information includes portions of the introductory section, statistical section, and other information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2026, 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.

Koch Consultants, Ltd.

October 8, 2026

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 8, 2026. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington Community High School District No. 308's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and responses, that we consider to be a material weakness (Finding 2026-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Washington Community High School District No. 308's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Washington Community High School District No. 308's responses to the findings identified in our audit are described in the accompanying schedules of findings and responses and corrective action plan. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Koch Consultants, Ltd.

October 8, 2026

WASHNINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND RESPONSES
Year Ending June 30, 2026

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2026 - 001 **2. THIS FINDING IS:** ☐ New ☒ **Repeat from Prior Year?**
Year originally reported? 2016

3. Criteria or specific requirement
Segregation of accounting duties is key to internal controls and is considered an ideal business practice.

4. Condition
In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.

5. Context
This situation was noted while obtaining an understanding of the District's internal control.

6. Effect
This condition increases the risk that errors or irregularities, including misclassifications similar to those identified during our audit, may occur and not be detected on a timely basis.

7. Cause
Limited resources of the District do not provide for enough accounting employees to ideally segregate all accounting duties particularly when one or more employees are out of the office and during periods of employee turnover.

8. Recommendation
We recognize that given the District's size and number of people involved that it may not be possible to achieve an ideal segregation of duties in all situations. We recommend that the District continue to review areas where duties are not ideally segregated and determine if duties can be better segregated or if additional reviews can be added or existing reviews can be strengthened to mitigate the risks posed by the lack of ideal segregation of duties. When additional reviews are added or existing reviews are modified, if possible, the individual performing the review should have familiarity and understanding of the items being reviewed, including the proper classification of transactions. In addition, Administration and the Board's close oversight and review of accounting information is an important means of preventing and detecting errors and irregularities when this condition is present.

9. Management's response
The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

WASHNINGTON CHSD 308
53-090-3080-16
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2026

Finding Number	Condition	Current Status
2025-001	In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.	Repeated as finding 2026-001

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2026

Lack of Ideal Segregation of Duties (Finding No. 2026-001)

Plan – The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

Anticipated Date of Completion for Corrective Action Plan – Ongoing

Contact Person Responsible for Corrective Actions – Karen Beverlin, Assistant Superintendent

115 Bondurant Street | Washington, IL 61571-2499 | Phone (309) 444-3167 | District Office Fax (309) 444-5767

ILLINOIS STATE BOARD OF EDUCATION
100 N First St, Springfield, IL 62777-0001

School Business Services Department
(217) 785-8779

Illinois School District/Joint Agreement Annual Financial Report June 30, 2026

School District/Joint Agreement Information

School District/Joint Agreement Number:
53090308016

Name of School District/Joint Agreement
(use drop-down arrow to locate district, RCDT will populate):
Washington CHSD 308

County Name:
Tazewell

Address:
115 Boundurant St

City:
Washington

Email Address:

Zip Code:
61571

District Superintendent/Administrator Name (Type or Print):
Dr. Kyle Freeman

Email Address:
kwfreeman@wacohi.net

Telephone:
(309) 444-3167

Signature

Date: 10/16/26

53090308016_AFR26 Washington CHSD 308

SD/JA26 ISBE Form SD50-35/JA50-60 (07/26-version1)

[X] School District
[ ] Joint Agreement

Accounting Basis

[X] Cash
[ ] Accrual

Type of Auditor's Report Issued

[ ] Qualified
[X] Adverse
[ ] Disclaimer
[ ] Unqualified

[X] Reviewed by District Superintendent/Administrator
[ ] Provided to Township Treasurer (Cook County only)
[X] Provided to Regional Superintendent/ISC Director

Auditors must submit the electronic AFR directly to ISBE via the IWAS-School District Financial Reports system.

Annual Financial Report (AFR) Instructions

Single Audit Questions 217-782-7970 or fsm@isbe.net

After ISBE accepts the AFR submission, superintendents must digitally sign the AFR and upload a Corrective Action Plan (as applicable) in the School District Financial Reports system accessed through IWAS.

Certified Public Accountant Information

Name of Auditing Firm:
Koch Consultants, Ltd.

Name of Audit Manager:
Matthew G. Koch

Address:
PO Box 1400

City / State / Zip:
Tremont/IL/61568

Phone Number:
(309) 253-9735

Email Address:
matt@kochconsultants.com

IL License Number (9 digit):
66.005131

Expiration Date:
11/30/27

Name of Township:

Township Treasurer Name:

Email Address:

Telephone:

ROE / ISC Number and Name:

Regional Superintendent/Cook ISC Executive Director Name:

Email Address:

Telephone:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each entity is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code.

Print Date: 10/9/2026
0000001NRL

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. **All errors must be explained in the Itemization tab.**
   Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.

3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
     IWAS
   - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
     For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send an offiical paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
      Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
      - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
        Federal Single Audit 2 CFR 200.500

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- [ ] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- [ ] **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- [ ] **3.** One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21].*
- [ ] **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].*
- [ ] **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- [ ] **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- [ ] **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- [ ] **10.** One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- [ ] **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- [ ] **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- [ ] **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- [ ] **14.** At least one of the following forms was filed with ISBE late: The FY25 AFR (ISBE FORM 50-35) or FY26 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- [X] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1999** (Ex: 00/00/0000)
- [X] **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Koch Consultants, Ltd.
Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

10/8/2026
mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2025 Equalized Assessed Valuation (EAV): 703,070,302

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.017335	+	0.003669	+	0.001163	=	0.022170	0.000351

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
27,981,739	24,036,422	3,945,317	25,803,509

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

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

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

D. Long-Term Debt

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

x	a. 6.9% for elementary and high school districts.	48,511,851
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	20,320,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

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

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	25,803,509.00	0.922	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	27,981,739.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	24,036,422.00	0.859	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	27,981,739.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	24,193,074.00	362.34	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	66,767.84		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	13,249,008.31		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		20,320,000.00	58.11	**Weight**	***0.100***
Total Long-Term Debt Allowed (P3, Cell H32)		48,511,850.84		**Value**	***0.300***

Total Profile Score: **3.90** *

Estimated 2027 Financial Profile Designation: **RECOGNITION**

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		8,853,804	3,498,693	133,517	1,194,922	182,290	96,232	2,270,967	102,349	235,208
5	Investments	120	2,880,347	5,262,331	17,572	85,670	8,471		146,340		4,419,899
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	1,610,435								
13	**Total Current Assets**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		0	0	0	0	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	1,610,435	50,000							
39	Unreserved Fund Balance	730	11,734,151	8,711,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	633,642								
46	**Total Student Activity Current Assets For Student Activity Funds**		633,642								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	633,642								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		633,642								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		0	0	0	0	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	2,244,077	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	11,734,151	8,711,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		22,047,034	
18	Site Improvements & Infrastructure	240		26,526,923	
19	Capitalized Equipment	250		3,709,132	
20	Construction in Progress	260		1,439,917	
21	Amount Available in Debt Service Funds	340			151,089
22	Amount to be Provided for Payment on Long-Term Debt	350			20,168,911
23	**Total Capital Assets**			54,157,590	20,320,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			20,320,000
37	**Total Long-Term Liabilities**				20,320,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			54,157,590	
41	**Total Liabilities and Fund Balance**		0	54,157,590	20,320,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			54,157,590	20,320,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				20,320,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			54,157,590	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	54,157,590	20,320,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	LOCAL SOURCES	1000	14,390,103	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	32,700	0		0	0				
6	STATE SOURCES	3000	6,959,649	50,000	0	791,502	0	680,000	0	0	0
7	FEDERAL SOURCES	4000	840,981	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		22,223,433	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,664,036								
10	**Total Receipts/Revenues**		25,887,469	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
11	**DISBURSEMENTS/EXPENDITURES**										
12	Instruction	1000	13,319,075				224,616			0	
13	Support Services	2000	6,062,353	2,037,464		2,263,267	295,701	1,485,958		82,144	1,758,329
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	354,263	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,019,413	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		19,735,691	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,664,036	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		23,399,727	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,487,742	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	(1,675,104)
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									4,490,000
34	Premium on Bonds Sold	7220									379,430
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	0	0	0	0	0	0	4,869,430

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases [13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases [13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases [13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases [13]	8440									
58	Taxes Pledged to Pay Interest on Leases [13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases [13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases [13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases [13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	0	0	0	0	0	0	4,869,430
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,487,742	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	3,194,326
79	**Fund Balances without Student Activity Funds - July 1, 2025**		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		524,118								
81	**Fund Balances without Student Activity Funds - June 30, 2026**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
84											
85	Student Activity Fund Balance - July 1, 2025		642,203								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	733,420								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	741,981								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(8,561)								
91	Student Activity Fund Balance - June 30, 2026		633,642								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	15,123,523	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	32,700	0		0	0				
96	STATE SOURCES	3000	6,959,649	50,000	0	791,502	0	680,000	0	0	0
97	FEDERAL SOURCES	4000	840,981	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		22,956,853	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,664,036	0	0	0	0	0		0	0
100	Total Receipts/Revenues		26,620,889	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	14,061,056				224,616			0	
103	Support Services	2000	6,062,353	2,037,464		2,263,267	295,701	1,485,958		82,144	1,758,329
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	354,263	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,019,413	0	0			0	0
107	Total Direct Disbursements/Expenditures		20,477,672	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,664,036	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		24,141,708	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,479,181	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	(1,675,104)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	4,869,430
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	4,869,430
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		11,697,308	2,511,778	2,007,683	795,834	212,963		288,639	97,308	55
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	565,853								
8	FICA/Medicare Only Purposes Levies	1150					280,130				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		12,263,161	2,511,778	2,007,683	795,834	493,093	0	288,639	97,308	55
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	131,170	65,585			21,862				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		131,170	65,585	0	0	21,862	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	16,910								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		16,910								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				775,181					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					775,181					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	514,793	333,371	24,424	36,382	12,071	8,994	87,742	3,359	83,170
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		514,793	333,371	24,424	36,382	12,071	8,994	87,742	3,359	83,170
69	**FOOD SERVICE**	1600									
70	Sales to Pupils - Lunch	1611	106,525								
71	Sales to Pupils - Breakfast	1612	3,086								
72	Sales to Pupils - A la Carte	1613	486,158								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	5305								
75	Other Food Service (Describe & Itemize)	1690	5,265								
76	**Total Food Service**		606,339								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
78	Admissions - Athletic	1711	62,124								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	88,188								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	25,276								
83	Student Activity Funds Revenues	1799	733,420								
84	**Total District/School Activity Income (without Student Activity Funds)**		175,588	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		909,008								
86	**TEXTBOOK INCOME**	1800									
87	Rentals - Regular Textbooks	1811	103,346								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		103,346								
97	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	526								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	398,300								
102	Refund of Prior Years' Expenditures	1950	30,739	4,000							
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	15,220								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	113,942								
110	Other Local Revenues (Describe & Itemize)	1999	20,069	16,997		1,295					
111	**Total Other Revenue from Local Sources**		578,796	20,997	0	1,295	0	0	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	1000	14,390,103	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	1000	15,123,523								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	32,700								
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	32,700	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	6,660,818			455,000		680,000			
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	**Total Unrestricted Grants-In-Aid**		6,660,818	0	0	455,000	0	680,000		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	116,537								
128	Special Education - Orphanage - Individual	3120	93,464								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		210,001	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		42,463	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	1,113								
143	School Breakfast Initiative	3365									
144	Driver Education	3370	45,254								
145	Adult Ed (from ICCB)	3410									
146	Adult Ed - Other (Describe & Itemize)	3499									
147	**TRANSPORTATION**										
148	Transportation - Regular and Vocational	3500				6,883					
149	Transportation - Special Education	3510				329,619					
150	Transportation - Other (Describe & Itemize)	3599									
151	**Total Transportation**		0	0		336,502	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695									
155	Early Childhood - Block Grant	3705									
156	Chicago General Education Block Grant	3766									
157	Chicago Educational Services Block Grant	3767									
158	School Safety & Educational Improvement Block Grant	3775									
159	Technology - Technology for Success	3780									
160	State Charter Schools	3815									
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925		50,000							
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
165	**Total Restricted Grants-In-Aid**		298,831	50,000	0	336,502	0	0	0	0	0
166	**Total Receipts from State Sources**	3000	6,959,649	50,000	0	791,502	0	680,000	0	0	0
167	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
168	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4099)**										
169	Federal Impact Aid	4001									
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4099									
171	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
172	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
173	Head Start	4045									
174	Construction (Impact Aid)	4050									
175	MAGNET	4060									
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
178	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
179	**TITLE V**										
180	Title V - Innovation and Flexibility Formula	4100									
181	Title V - District Projects	4105									
182	Title V - Rural Education Initiative (REI)	4107									
183	Title V - Other (Describe & Itemize)	4199									
184	**Total Title V**		0	0		0	0				
185	**FOOD SERVICE**										
186	Breakfast Start-Up Expansion	4200									
187	National School Lunch Program	4210	118,445								
188	Special Milk Program	4215									
189	School Breakfast Program	4220	14,897								
190	Summer Food Service Program	4225									
191	Child and Adult Care Food Program	4226									
192	Fresh Fruits & Vegetables	4240									
193	Food Service - Other (Describe & Itemize)	4299									
194	**Total Food Service**		133,342				0				
195	**TITLE I**										
196	Title I - Low Income	4300	138,648								
197	Title I - Low Income - Neglected, Private	4305									
198	Title I - Migrant Education	4340									
199	Title I - Other (Describe & Itemize)	4399									
200	**Total Title I**		138,648	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400	10,244								
203	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
204	Title IV - 21st Century Comm Learning Centers	4421									
205	Title IV - Other (Describe & Itemize)	4499									
206	**Total Title IV**		10,244	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600									
209	Fed - Spec Education - Preschool Discretionary	4605									
210	Fed - Spec Education - IDEA - Flow Through	4620	350,205								
211	Fed - Spec Education - IDEA - Room & Board	4625									
212	Fed - Spec Education - IDEA - Discretionary	4630									
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
214	**Total Federal - Special Education**		350,205	0		0	0				
215	**CTE - PERKINS**										
216	CTE - Perkins - Title IIIE - Tech Prep	4770									
217	CTE - Other (Describe & Itemize)	4799									
218	**Total CTE - Perkins**		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									
223	Build America Bond Interest Reimbursement	4869									
224	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901									
226	Race to the Top - Preschool Expansion Grant	4902									
227	Title III - Immigrant Education Program (IEP)	4905									
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
229	McKinney Education for Homeless Children	4920									
230	Title II - Eisenhower Professional Development Formula	4930									
231	Title II - Teacher Quality	4932	26,671								
232	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
233	Federal Charter Schools	4960									
234	State Assessment Grants	4981									
235	Grant for State Assessments and Related Activities	4982									
236	Medicaid Matching Funds - Administrative Outreach	4991	57,190								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	124,681								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		840,981	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	4000	840,981	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		22,223,433	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		22,956,853	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	6,091,772	2,361,946	145,186	225,644	38,195				8,862,743	9,358,233
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,637,646	705,419	29,356	75,398	33,580	2,751			2,484,150	2,678,348
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	103,451	64,306		2,930					170,687	200,267
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			7,000						7,000	10,000
14	Interscholastic Programs	1500	592,980	82,841	138,559	90,005	22,693	51,203			978,281	1,068,689
15	Summer School Programs	1600	26,156	2,413							28,569	30,919
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	296,612	110,817	25,311	5,787					438,527	483,345
18	Bilingual Programs	1800	1,545	155	1,319						3,019	20,000
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						346,099			346,099	550,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						741,981			741,981	
34	**Total Instruction [10] (without Student Activity Funds)**	1000	8,750,162	3,327,897	346,731	399,764	94,468	400,053	0	0	13,319,075	14,399,801
35	**Total Instruction [10] (with Student Activity Funds)**	1000	8,750,162	3,327,897	346,731	399,764	94,468	1,142,034	0	0	14,061,056	14,399,801
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	344,421	158,688	422	2,079		548			506,158	554,068
39	Guidance Services	2120	530,011	186,808	1,213	1,252					719,284	716,126
40	Health Services	2130	53,889	34,950	1,175	2,476	780				93,270	96,531
41	Psychological Services	2140	154,898	29,917							184,815	193,274
42	Speech Pathology & Audiology Services	2150	209,358	91,141							300,499	304,523
43	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
44	**Total Support Services - Pupils**	2100	1,292,577	501,504	2,810	5,807	780	548	0	0	1,804,026	1,864,522
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	107,337	57,693	37,274	5,788		350			208,442	224,462
47	Educational Media Services	2220	125,183	59,573	32,962	7,425		470			225,613	241,268
48	Assessment & Testing	2230				8,120		92,341			100,461	142,500
49	**Total Support Services - Instructional Staff**	2200	232,520	117,266	70,236	21,333	0	93,161	0	0	534,516	608,230
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,645	3,494	95,709	24,839		26,944			156,631	220,022
52	Executive Administration Services	2320	267,350	98,022	8,873	1,257		6,129			381,631	369,323
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			7,680						7,680	10,101
55	**Total Support Services - General Administration**	2300	272,995	101,516	112,262	26,096	0	33,073	0	0	545,942	599,446
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	282,916	85,263	2,642	11,635	1,000	884			384,340	345,087
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	2400	282,916	85,263	2,642	11,635	1,000	884	0	0	384,340	345,087

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	90,063	21,052	1,649	178		2,597			115,539	117,381
62	Fiscal Services	2520	145,425	36,582	1,364	1,162		1,462			185,995	201,289
63	Operation & Maintenance of Plant Services	2540	191,412	102,764	55,341	282,100	12,843				644,460	641,774
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	252,284	63,099	16,400	443,948	25,386	398			801,515	889,855
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	679,184	223,497	74,754	727,388	38,229	4,457	0	0	1,747,509	1,850,299
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	253,415	63,422	342,352	159,855	176,357	429			995,830	1,089,004
74	**Total Support Services - Central**	**2600**	253,415	63,422	342,352	159,855	176,357	429	0	0	995,830	1,089,004
75	Other Support Services (Describe & Itemize)	2900	7,383	9,157	10,561	21,695		1,394			50,190	148,362
76	**Total Support Services**	**2000**	3,020,990	1,101,625	615,617	973,809	216,366	133,946	0	0	6,062,353	6,504,950
77	**COMMUNITY SERVICES (ED)**	**3000**									0	
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			85,015						85,015	86,442
81	Payments for Special Education Programs	4120			24,054			84,098			108,152	114,585
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			109,069			84,098			193,167	201,027
87	Payments for Regular Programs - Tuition	4210						267			267	2,000
88	Payments for Special Education Programs - Tuition	4220						160,829			160,829	257,500
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						161,096			161,096	259,500
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			109,069			245,194			354,263	460,527
105	**DEBT SERVICES (ED)**	**5000**										
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										312,130
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		11,771,152	4,429,522	1,071,417	1,373,573	310,834	779,193	0	0	19,735,691	21,677,408
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		11,771,152	4,429,522	1,071,417	1,373,573	310,834	1,521,174	0	0	20,477,672	21,677,408
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,487,742	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,479,181	
120												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	2000										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			4,150		239,866				244,016	1,040,000
128	Operation & Maintenance of Plant Services	2540	338,153	149,076	658,083	559,380	88,731	25			1,793,448	1,834,063
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	2500	338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	2,874,063
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	2000	338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	2,874,063
134	**COMMUNITY SERVICES (O&M)**	3000									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	4000										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	4000			0			0			0	0
144	**DEBT SERVICES (O&M)**	5000										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	5200									0	
153	**Total Debt Services**	5000						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										300,000
155	**Total Direct Disbursements/Expenditures**		338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	3,174,063
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										944,267	
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110									0	
162	**Payments for Special Education Programs**	4120									0	
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190									0	
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						591,913			591,913	591,914
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						1,425,000			1,425,000	1,425,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						2,500			2,500	3,000
176	**Total Debt Services**	5000			0			2,019,413			2,019,413	2,019,914
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										
178	**Total Disbursements/ Expenditures**				0			2,019,413			2,019,413	2,019,914
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										12,694	
180												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	370,829	35,832	1,623,043	112,413	121,150				2,263,267	3,338,862
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	2000	370,829	35,832	1,623,043	112,413	121,150	0	0	0	2,263,267	3,338,862
189	**COMMUNITY SERVICES (TR)**	3000									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400									0	
200	**Total Payments to Other Govt Units**	4000			0			0			0	0
201	**DEBT SERVICES (TR)**	5000										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	
212	**Total Debt Services**	5000						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	6000										25,000
214	**Total Disbursements/ Expenditures**		370,829	35,832	1,623,043	112,413	121,150	0	0	0	2,263,267	3,363,862
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										136,927	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		107,615							107,615	
220	Pre-K Programs	1125									0	114,944
221	Special Education Programs (Functions 1200-1220)	1200		79,035							79,035	83,395
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,404							1,404	1,622
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		31,731							31,731	38,206
228	Summer School Programs	1600		631							631	947
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,178							4,178	4,219
231	Bilingual Programs	1800		22							22	
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	1000		224,616							224,616	243,333
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		18,409							18,409	18,714
237	Guidance Services	2120		13,029							13,029	13,918
238	Health Services	2130		7,994							7,994	8,304
239	Psychological Services	2140		2,235							2,235	2,237
240	Speech Pathology & Audiology Services	2150		2,927							2,927	3,009
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	**Total Support Services - Pupils**	2100		44,594							44,594	46,182

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		1,439							1,439	1,462
245	Educational Media Services	2220		6,038							6,038	6,377
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	2200		7,477							7,477	7,839
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		1,397							1,397	1,433
250	Executive Administration Services	2320		13,265							13,265	14,827
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	2300		14,662							14,662	16,260
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		8,416							8,416	9,126
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	2400		8,416							8,416	9,126
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		1,291							1,291	1,306
261	Fiscal Services	2520		21,405							21,405	24,384
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		71,739							71,739	62,187
264	Pupil Transportation Services	2550		51,195							51,195	42,100
265	Food Services	2560		35,771							35,771	47,254
266	Internal Services	2570									0	
267	**Total Support Services - Business**	2500		181,401							181,401	177,231
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,098							38,098	34,396
274	**Total Support Services - Central**	2600		38,098							38,098	34,396
275	Other Support Services (Describe & Itemize)	2900		1,053							1,053	5,292
276	**Total Support Services**	2000		295,701							295,701	296,326
277	**COMMUNITY SERVICES (MR/SS)**	3000									0	
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	4000		0							0	0
283	**DEBT SERVICES (MR/SS)**	5000										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	5000						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	6000										15,817
292	**Total Disbursements/Expenditures**			520,317				0			520,317	555,476
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										6,709	
294												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	2000										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			242,907		1,243,051				1,485,958	1,571,324
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	2000	0	0	242,907	0	1,243,051	0	0	0	1,485,958	1,571,324
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	4000										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	4000			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	6000										
309	**Total Disbursements/ Expenditures**		0	0	242,907	0	1,243,051	0	0	0	1,485,958	1,571,324
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(796,964)	
311												
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	**Total Instruction** [14]	1000	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	2000										
346	**Support Services - Pupil**	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	2100	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
354	**Support Services - Instructional Staff**	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	2200	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	2300										
360	Board of Education Services	2310									0	15,022
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,957			1,957	2,500
365	**Total Support Services - General Administration**	2300	0	0	0	0	0	1,957	0	0	1,957	17,522
366	**Support Services - School Administration**	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	2400	0	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,366			70,366	70,417
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	2500	0	0	0	0	0	70,366	0	0	70,366	70,417
379	**Support Services - Central**	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630						9,821			9,821	11,821
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	**Total Support Services - Central**	2600	0	0	0	0	0	9,821	0	0	9,821	11,821
386	**Other Support Services *(Describe & Itemize)***	2900									0	
387	**Total Support Services**	2000	0	0	0	0	0	82,144	0	0	82,144	99,760
388	**COMMUNITY SERVICES (TF)**	3000									0	
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	4000										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	
397	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	**Total Payments to Other Dist & Govt Units**	4000			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	82,144	0	0	82,144	99,760
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										18,523	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530			100,062		1,541,391				1,641,453	3,495,870
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	100,062	0	1,541,391	0	0	0	1,641,453	3,495,870
438	Other Support Services (Describe & Itemize)	2900						116,876			116,876	
439	Total Support Services	2000	0	0	100,062	0	1,541,391	116,876	0	0	1,758,329	3,495,870
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	100,062	0	1,541,391	116,876	0	0	1,758,329	3,495,870
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,675,104)	

	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	Taxes Received 7-1-25 thru 6-30-26 (from 2024 Levy & Prior Levies) *	Taxes Received (from the 2025 Levy)	Taxes Received (from 2024 & Prior Levies)	Total Estimated Taxes (from the 2025 Levy)	Estimated Taxes Due (from the 2025 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	11,697,308		11,697,308	12,187,935	12,187,935
5	Operations & Maintenance	2,511,778		2,511,778	2,579,495	2,579,495
6	Debt Services **	2,007,683		2,007,683	2,251,372	2,251,372
7	Transportation	795,834		795,834	817,319	817,319
8	Municipal Retirement	212,963		212,963	218,655	218,655
9	Capital Improvements	0		0		0
10	Working Cash	288,639		288,639	246,637	246,637
11	Tort Immunity	97,308		97,308	98,781	98,781
12	Fire Prevention & Safety	55		55	70	70
13	Leasing Levy	0		0		0
14	Special Education	565,853		565,853	581,158	581,158
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	280,130		280,130	287,626	287,626
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	115,304	115,304
19	**Totals**	18,457,551	0	18,457,551	19,384,352	19,384,352
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2025	Issued July 1, 2025 thru June 30, 2026	Any differences (Described and Itemize)	Retired July 1, 2025 thru June 30, 2026	Outstanding Ending June 30, 2026	Amount to be Provided for Payment on Long-Term Debt
2013 Bond Issue	11/01/13	4,060,000	1	Y	2,220,000			340,000	1,880,000	1,728,911
2016 Bond Issue	09/27/16	9,375,000	3	Y	5,615,000			810,000	4,805,000	4,805,000
2021 Bond Issue	02/21/21	4,180,000	3	Y	3,585,000			65,000	3,520,000	3,520,000
2022 Bond Issue	06/01/22	3,200,000	1,3	Y	3,200,000				3,200,000	3,200,000
2025 Bond Issue	02/06/25	2,635,000	4	Y	2,635,000			210,000	2,425,000	2,425,000
2026 Bond Issue	02/05/26	4,490,000	4	Y		4,490,000			4,490,000	4,490,000
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		27,940,000			17,255,000	4,490,000	0	1,425,000	20,320,000	20,168,911

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Leases
8. Subscription-Based Information Technology Arrangements
9. Other
10. Other
11. Other
12. Other

** Debts that do not count against the debt limit may include:

- Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
- Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)
- Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15
- Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16
- Various individual exemptions; see 105 ILCS 5/19-1

Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
Cash Basis Fund Balance as of July 1, 2025		83,826				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	97,308	565,853			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	3,359				
Drivers' Education Fees	10-1970					15,220
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					45,254
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		100,667	565,853	0	0	60,474
DISBURSEMENTS:						
Instruction	10 or 50-1000		565,853			60,474
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	82,144				
DEBT SERVICE:						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Pmts on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		82,144	565,853	0	0	60,474
Ending Cash Basis Fund Balance as of June 30, 2026		102,349	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	102,349	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes [ ] No [X] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	82,144
Total Reserve Remaining:	102,349

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	82,144
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

[a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

[b] 55 ILCS 5/5-1006.7

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE - FY 2026

Please read schedule instructions before completing.

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Did the SD or JA receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2026		Yes	X	No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2026 reported on the FY 2026 AFR for FY 2023, FY 2024 and/or FY 2025 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports for expenditures reported in the prior year FY 2023, FY 2024, and/or FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

Revenue Section B

Section B is for revenue recognized in FY 2026 reported on the FY 2026 AFR and for FY 2026 EXPENDITURES claimed on July 1, 2025, through June 30, 2026, FRIS grant expenditure reports and reported in the FY 2026 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
[Remaining] Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		0	0		0	0	0			0	0

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0
Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2025 through June 30, 2026 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

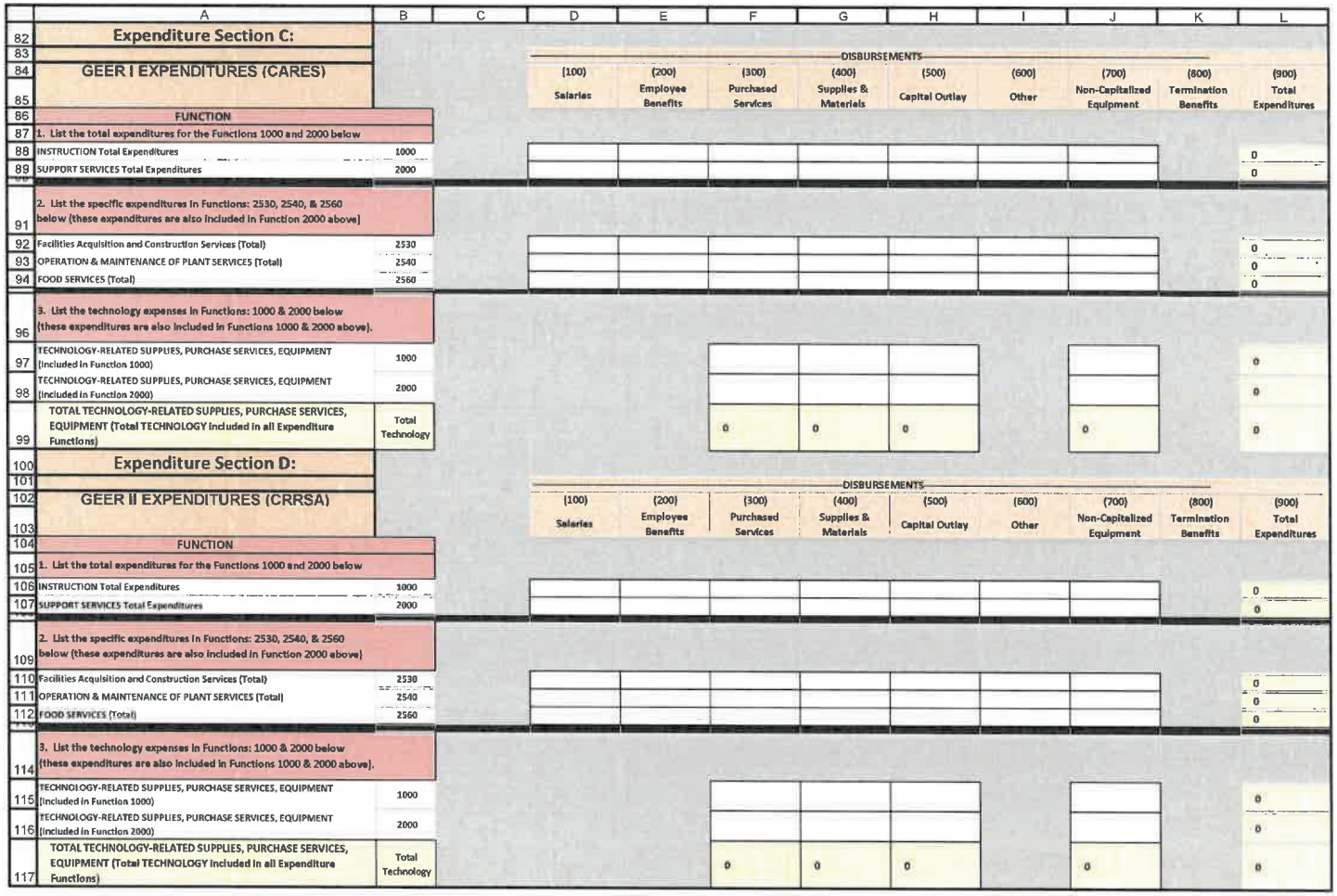
FUNCTION		DISBURSEMENTS (100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

FUNCTION		DISBURSEMENTS (100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

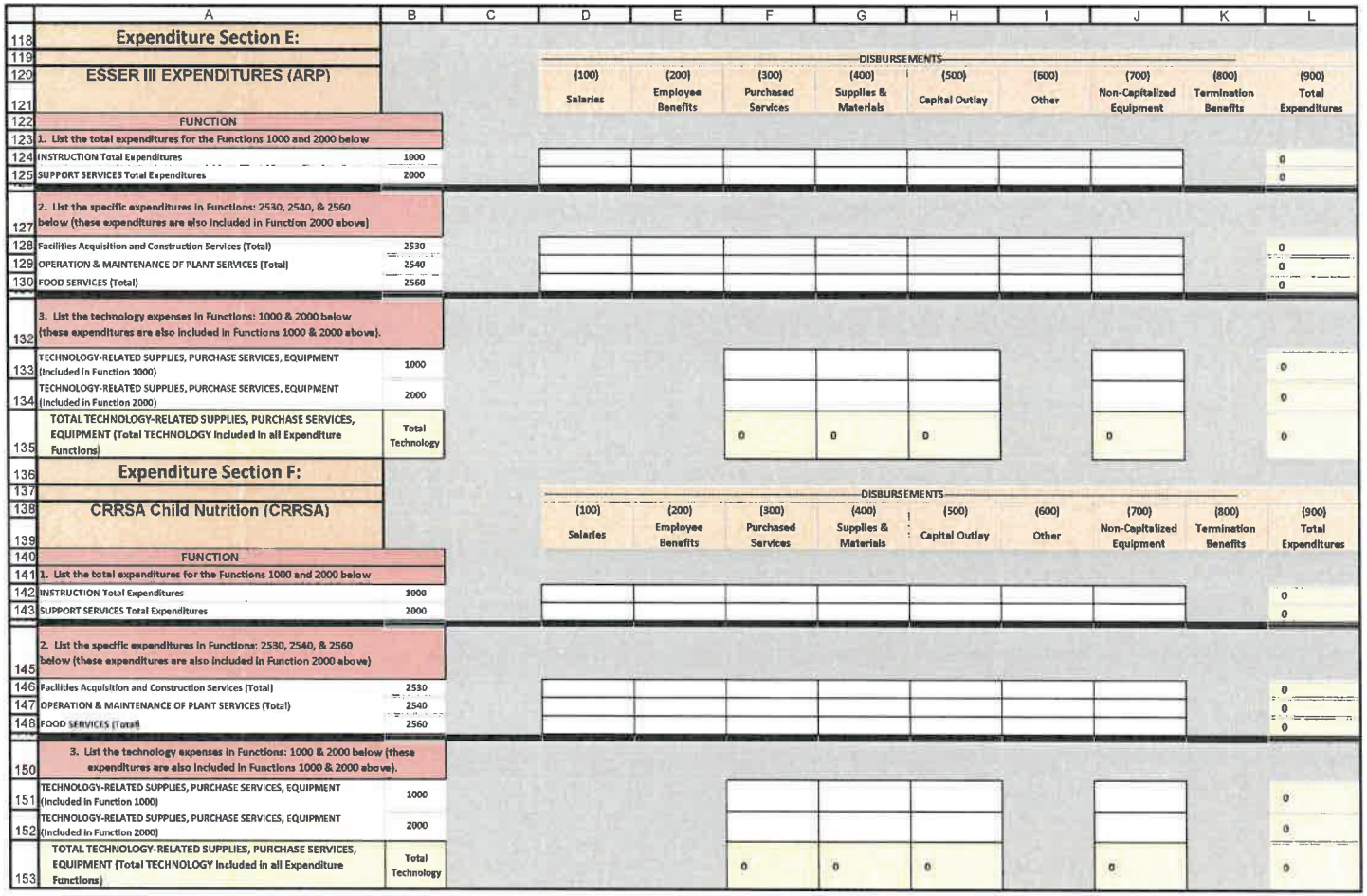
CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
82	**Expenditure Section C:**											
83												
84	**GEER I EXPENDITURES (CARES)**			DISBURSEMENTS								
85				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
86	**FUNCTION**											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	**Expenditure Section D:**											
101												
102	**GEER II EXPENDITURES (CRRSA)**			DISBURSEMENTS								
103				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
104	**FUNCTION**											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

CARES, CRRSA, ARP Schedule

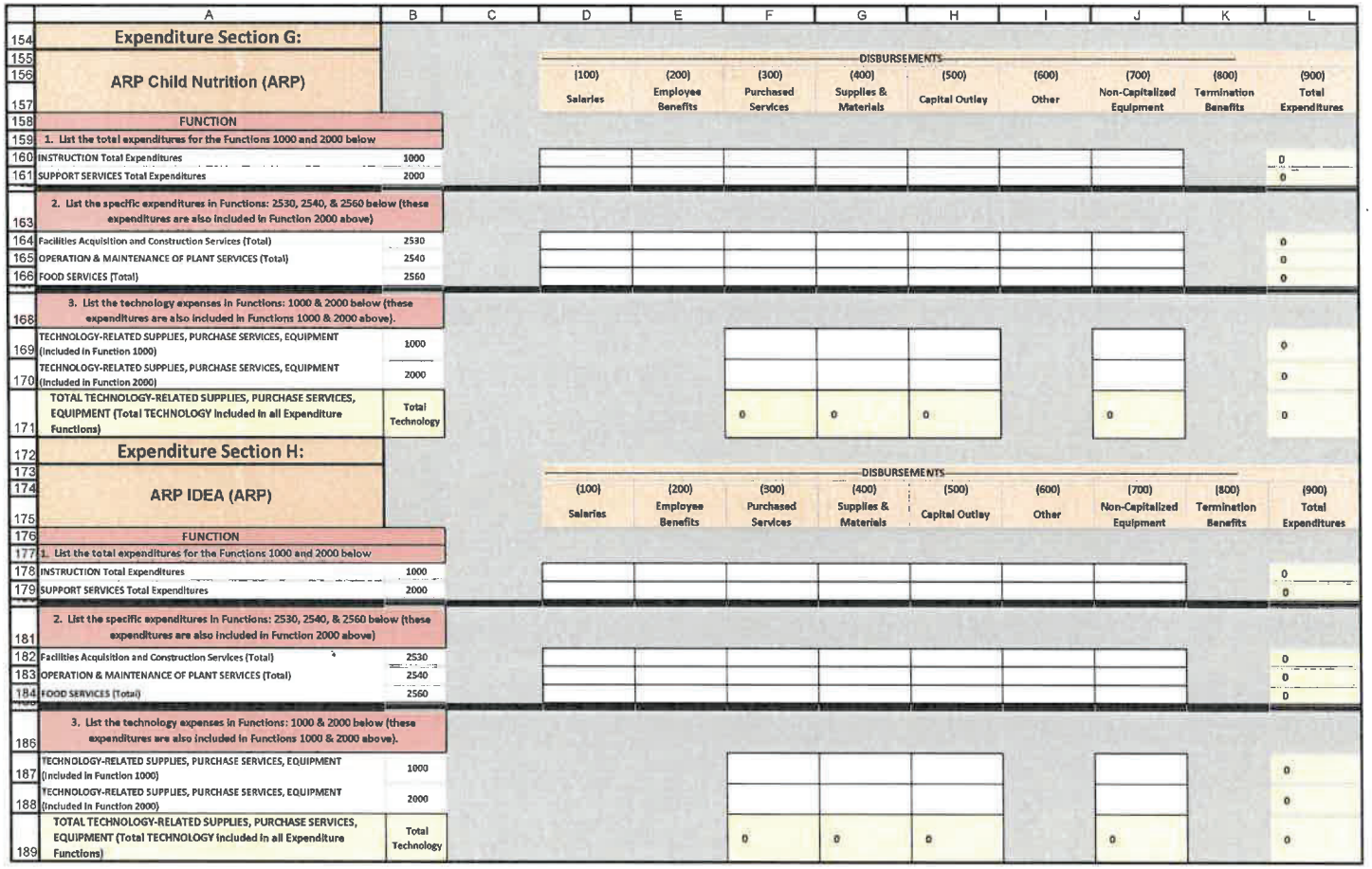
(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
118	**Expenditure Section E:**											
119						DISBURSEMENTS						
120	**ESSER III EXPENDITURES (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
136	**Expenditure Section F:**											
137						DISBURSEMENTS						
138	**CRRSA Child Nutrition (CRRSA)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

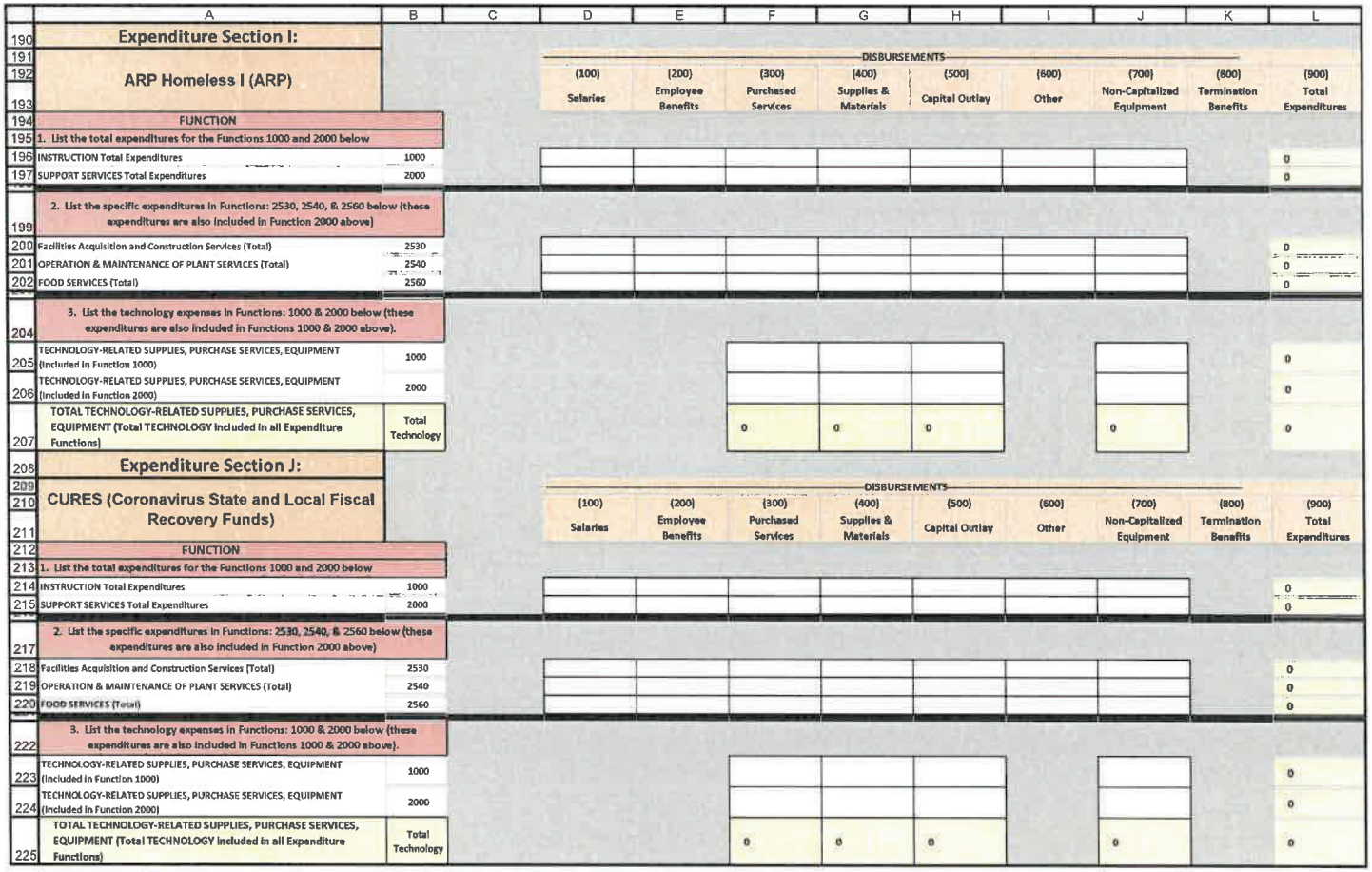
CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
154	**Expenditure Section G:**											
155				DISBURSEMENTS								
156	**ARP Child Nutrition (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	**Expenditure Section H:**											
173				DISBURSEMENTS								
174	**ARP IDEA (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

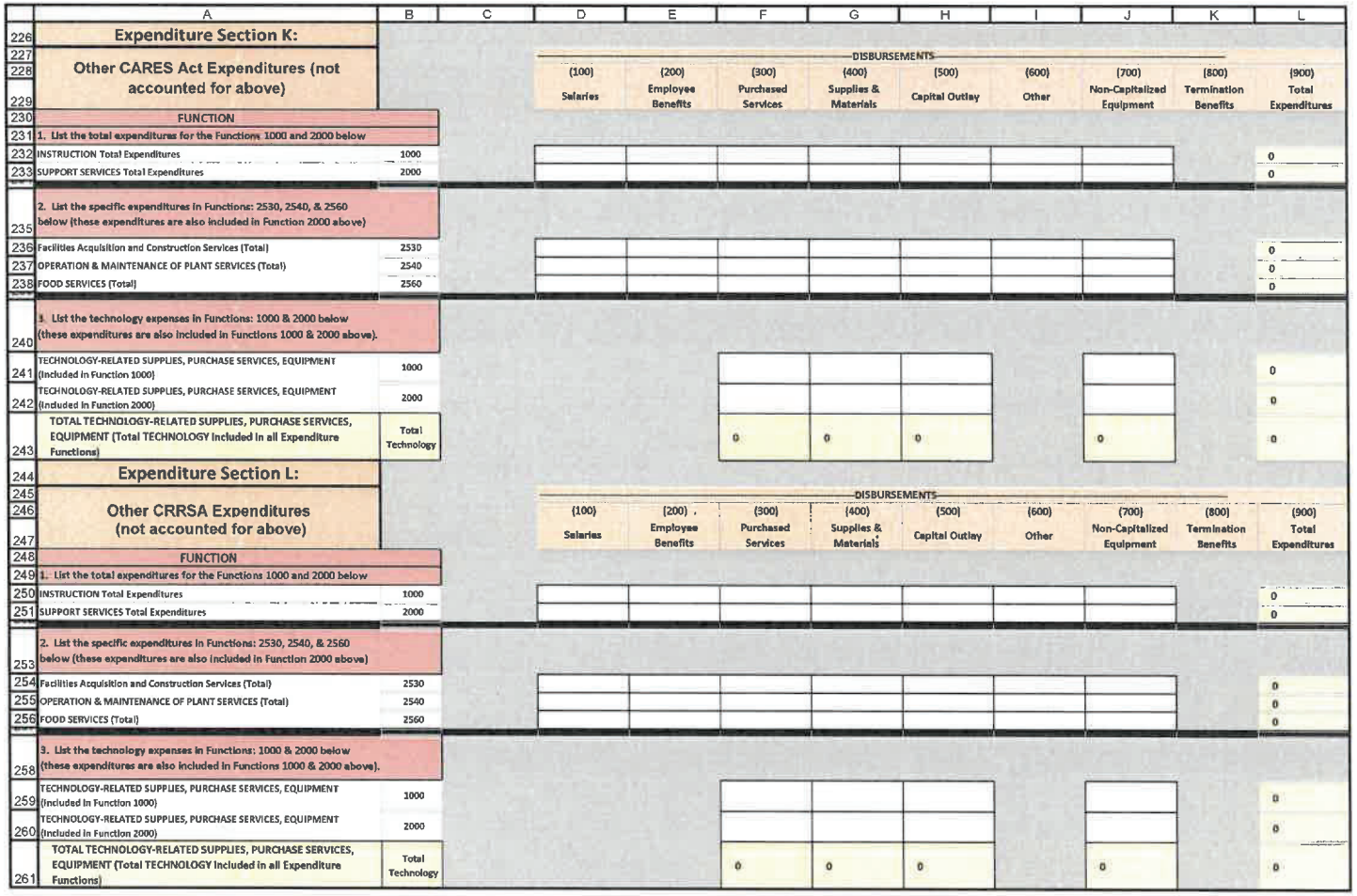
CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
190	**Expenditure Section I:**											
191				DISBURSEMENTS								
192	**ARP Homeless I (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
193												
194	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208	**Expenditure Section J:**											
209				DISBURSEMENTS								
210	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
211												
212	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

CARES, CRRSA, ARP Schedule

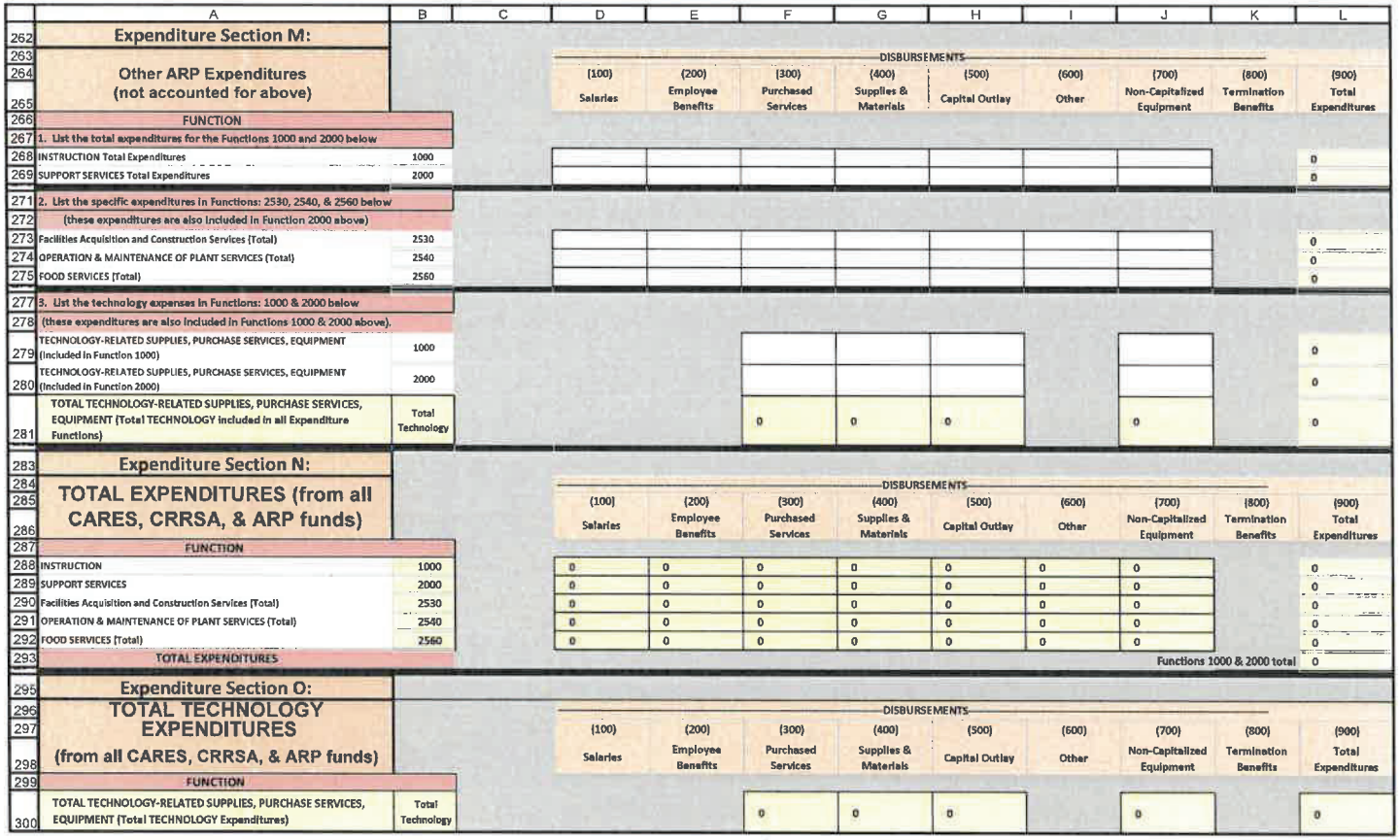
(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
226	**Expenditure Section K:**											
227				DISBURSEMENTS								
228	**Other CARES Act Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
229												
230	**FUNCTION**											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
244	**Expenditure Section L:**											
245				DISBURSEMENTS								
246	**Other CRRSA Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
247												
248	**FUNCTION**											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)



	A	B	C	D	E	F	G	H	I	J	K	L
262	**Expenditure Section M:**											
263				DISBURSEMENTS								
264	**Other ARP Expenditures (not accounted for above)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
265												
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below											
272	(these expenditures are also included in Function 2000 above)											
273	Facilities Acquisition and Construction Services (Total)	2530										0
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
275	FOOD SERVICES (Total)	2560										0
277	3. List the technology expenses in Functions: 1000 & 2000 below											
278	(these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
283	**Expenditure Section N:**											
284				DISBURSEMENTS								
285	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
286												
287	FUNCTION											
288	INSTRUCTION	1000		0	0	0	0	0	0	0		0
289	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total	0
295	**Expenditure Section O:**											
296				DISBURSEMENTS								
297	**TOTAL TECHNOLOGY EXPENDITURES**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
298	**(from all CARES, CRRSA, & ARP funds)**											
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2025**	**Add: Additions July 1, 2025 thru June 30, 2026**	**Less: Deletions July 1, 2025 thru June 30, 2026**	**Cost Ending June 30, 2026**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2025**	**Add: Depreciation Allowable July 1, 2025 thru June 30, 2026**	**Less: Depreciation Deletions July 1, 2025 thru June 30, 2026**	**Accumulated Depreciation Ending June 30, 2026**	**Ending Balance Undepreciated June 30, 2026**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	434,584			434,584						434,584
6	Depreciable Land	222				0	50				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	19,248,209	2,798,825		22,047,034	50	7,484,535	343,152		7,827,687	14,219,347
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,488,232	38,691		26,526,923	20	15,996,232	1,276,398		17,272,630	9,254,293
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	2,556,512	365,985	108,030	2,814,467	10	1,277,318	280,577	108,030	1,449,865	1,364,602
13	5 Yr Schedule	252	783,899	154,730	43,964	894,665	5	298,622	169,176	43,964	423,834	470,831
14	3 Yr Schedule	253				0	3				0	0
15	**Construction in Progress**	**260**	1,253,125	2,188,897	2,002,105	1,439,917	--					1,439,917
16	**Total Capital Assets**	**200**	50,764,561	5,547,128	2,154,099	54,157,590		25,056,707	2,069,303	151,994	26,974,016	27,183,574
17	**Non-Capitalized Equipment**	**700**				0	10		0			
18	**Allowable Depreciation**								2,069,303			

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	19,735,691
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,037,464
10	DS	Expenditures 16-24, L178		Total Expenditures		2,019,413
11	TR	Expenditures 16-24, L214		Total Expenditures		2,263,267
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		520,317
13	TORT	Expenditures 16-24, L429		Total Expenditures		82,144
14				**Total Expenditures**	$	26,658,296
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		775,181
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L145, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L146, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L208, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L209, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L219, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		28,569
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		346,099
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		354,263
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		310,834
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		328,597
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,425,000
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		121,150
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		631
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	3,690,324
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		22,967,972
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026**		1,224.42
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	18,758.25

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2025 - 2026)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
		PER CAPITA TUITION CHARGE		
LESS OFFSETTING RECEIPTS/REVENUES:				
TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 0
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L76, Col C	1600	Total Food Service	606,339
ED-O&M	Revenues 10-15, L84, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	175,588
ED	Revenues 10-15, L87, Col C	1811	Rentals - Regular Textbooks	103,346
ED	Revenues 10-15, L90, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L91, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L94, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L95, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L98, Col C,D	1910	Rentals	0
ED-O&M-TR	Revenues 10-15, L101, Col C,D,F	1940	Services Provided Other Districts	398,300
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L107, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L109, Col C	1993	Other Local Fees (Describe & Itemize)	113,942
ED-O&M-TR	Revenues 10-15, L131, Col C,D,F	3100	Total Special Education	210,001
ED-O&M-MR/SS	Revenues 10-15, L140, Col C,D,G	3200	Total Career and Technical Education	42,463
ED	Revenues 10-15, L142, Col C	3360	State Free Lunch & Breakfast	1,113
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L144,Col C,D	3370	Driver Education	45,254
ED-O&M-TR-MR/SS	Revenues 10-15, L151, Col C,D,F,G	3500	Total Transportation	336,502
ED	Revenues 10-15, L152, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L153, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L154, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L156, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L158, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L159, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L160, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L163, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L164, Col C-G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L173, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L177, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L184, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L194, Col C,G	4200	Total Food Service	133,342
ED-O&M-TR-MR/SS	Revenues 10-15, L200, Col C,D,F,G	4300	Total Title I	138,648
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4400	Total Title IV	10,244
ED-O&M-TR-MR/SS	Revenues 10-15, L210, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	350,205
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L213, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L225, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L226, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L227, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L228, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L229, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L230, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L231, Col C,D,F,G	4932	Title II - Teacher Quality	26,671
ED-O&M-TR-MR/SS	Revenues 10-15, L232, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L233, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L234, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L235, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L236, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	57,190
ED-O&M-TR-MR/SS	Revenues 10-15, L237, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	124,681
ED-O&M-TR-MR/SS	Revenues 10-15, L238, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	0
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for revenue received in FY26 for current or prior year expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds	705,971
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds	2,502
			Total Deductions for PCTC Computation (Line 104 through Line 172)	$ 3,632,303
			Net Operating Expense for Tuition Computation (Line 97 minus Line 174)	19,335,669
			Total Depreciation Allowance (from page 36, Line 18, Col I)	2,069,303
			Total Allowance for PCTC Computation (Line 175 plus Line 176)	21,404,972
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2025-2026	1,224.42
			Total Estimated PCTC (Line 177 divided by Line 178) *	$ 17,481.72

***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchased services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. *The contract must be coded to one of the combinations listed in the column B drop-down.*
2. *The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).*
3. *Only list contracts that were paid over $50,000 for the fiscal year.*

Resources to assist in determining if the contract should be listed below.

Subaward, Subcontract, Professional Service Agreements, and Flow-through (pass-through) ICR Determinations	Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600
Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2028.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
Ed-Instruction-Other-Objects	10-1000-600	Children's Home Association of IL	113,330	50,000	63,330
OM-Operation and Maintenance of Plant Services-Purchased Services	20-2540-300	Gabberts Cleaning Services, Inc.	372,206	50,000	322,206
Ed-Instruction-Other-Objects	10-1000-600	Specialized Education of Illinois, Inc.	125,670	50,000	75,670
Ed-Instruction-Other-Objects	10-1000-600	The Baby Fold, Inc.	92,593	50,000	42,593
TR-Pupil Transportation Services-Purchased Services	40-2550-300	Washington Student Transp. Svcs, Inc.	1,245,200	50,000	1,195,200
				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0

	A	B	C	D	E	F
1	**ESTIMATED INDIRECT COST RATE DATA**					
2	**SECTION I**					
3	**Financial Data To Assist Indirect Cost Rate Determination**					
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)***					
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 15, enter the disbursements/expenditures included within the following functions					
6	charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work					
7	with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a					
8	district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any					
9	benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
10	**Support Services - Direct Costs**					
11	Direction of Business Support Services (10, 50, and 80 -2510)					
12	Fiscal Services (10, 50, & 80 -2520)					
13	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)					
14	Food Services (10 & 80 -2560) *Must be less than (Expenditures, Col E-F, L65)* *Only include food costs.			133,342		
15	**Value of Commodities Received for Fiscal Year 1 (Include the value of commodities when determining if a Single Aud**			44,505		
16	Internal Services (10, 50, and 80 -2570)					
17	Staff Services (10, 50, and 80 -2640)					
18	Data Processing Services (10, 50, & 80 -2660)					
19	**SECTION II**					
20	**Estimated Indirect Cost Rate for Federal Programs**					
21			**Restricted Program**		**Unrestricted Program**	
22		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
23	**Instruction**	1000		13,449,223		13,449,223
24	**Support Services:**					
25	Pupil	2100		1,847,840		1,847,840
26	Instructional Staff	2200		541,993		541,993
27	General Admin.	2300		562,561		562,561
28	School Admin.	2400		391,756		391,756
29	**Business:**					
30	Direction of Business Spt. Srv.	2510	116,830	0	116,830	0
31	Fiscal Services	2520	207,400	0	207,400	0
32	Oper. & Maint. Plant Services	2540		2,478,439	2,478,439	0
33	Pupil Transportation	2550		2,193,312		2,193,312
34	Food Services	2560		678,558		678,558
35	Internal Services	2570	0	0	0	0
36	**Central:**					
37	Direction of Central Spt. Srv.	2610		0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
39	Information Services	2630		9,821		9,821
40	Staff Services	2640	0	0	0	0
41	Data Processing Services	2660	857,571	0	857,571	0
42	**Other:**	2900		51,243		51,243
43	**Community Services**	3000		0		0
44	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			(1,698,999)		(1,698,999)
45		**Total**	1,181,801	20,505,747	3,660,240	18,027,308
46			**Restricted Rate***		**Unrestricted Rate***	
47			Total Indirect Costs:	1,181,801	Total Indirect Costs:	3,660,240
48			Total Direct Costs:	20,505,747	Total Direct Costs:	18,027,308
49			= **5.76%**		= **20.30%**	
50						
51	** These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.*					

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2026					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			Washington CHSD 308			
7			53090308016			
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Tazewell-Mason Counties Spec. Ed Assoc, Washington District #50
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X	X	Washington District #50, Robein District #85
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
38	Additional space for Column (E) - Name of LEA :					
39						

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)
Applies to school districts having a population of less than 500,000

School District Name: Washington CHSD 308
RCDT Number: 53090308016

Description	Funct. No.	Actual Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2027 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	381,631		0	381,631	399,986			399,986
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	115,539	0	0	115,539	123,394			123,394
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		497,170	0	0	497,170	523,380	0	0	523,380
9. Percent Increase (Decrease) for FY2027 (Budgeted) over FY2026 (Actual)									5%

The district is compliant with the limitation of administrative costs provision. ISBE staff will reach out if data discrepancies are found.

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

Page 7, line 12 - account 190 - Other Current Assets - $1,610,435 cash related to self-insured medical account - described further in note 6 to the financial statements

1. Page 10, line 80 - Other Changes in Fund Balances - $524,118 change in self-insured medical account balance
2. Page 13, line 75 - account 1690 - Other Food Service - $3,470 vending machine revenue, $1,795 rebates
3. Page 13, line 82 - account 1790 - Other District/School Activity Revenue - $25,276 co-op fees
4. Page 13, line 109 - account 1993 - Other Local Fees - $61,412 testing fees, $50,680 dual credit fees, $1,850 work based learning fees
5. Page 13, line 110 - account 1999 - Other Local Revenues - $3,176 Band secretary reimbursement, $6,455 Print shop, and $28,730 other reimbursements
6. Page 17, line 75 - account 2900 - Other Support Services - Salaries - $7,383 activities secretary, Employee Benefits - $9,157 activities secretary, Purchased Services - $340 speech team, $5,339 school newspaper, $4,882 medical services, Supplies and Materials - $4,257 color guard, $11,746 graduation service, $5,692 other activities, Other Objects - $1,394 forensics, speech, and other dues and fees
7. Page 18, line 175 - account 5400 - Debt Services Other - $2,500 debt payment fees
8. Page 20, line 275 - account 2900 - Other Support Services - $1,053 activities secretary
9. Page 23, line 438 - account 2900 - Other Support Services - $116,876 bond issuance costs
10. Page 24, line 18 - Other - $115,304 revenue recapture

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17.

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).

[13] GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within this tab. These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**					
2	**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
3	***Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the***					
4	***Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report.***					
5	***This may require the FY2027 annual budget to be amended to include a Deficit Reduction Plan and narrative.***					
6	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36. A plan is required when the					
7	operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than					
8	one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district					
9	must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall					
10	within the next three years.					
11	- *If the FY 2027 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*					
12	- *If the Annual Financial Report requires a deficit reducton plan even though the FY2027 budget does not, a completed deficit reduction plan is still required.*					
13	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**					
14	*(All AFR pages must be completed to generate the following calculation)*					
15	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
16	**Direct Revenues**	22,223,433	2,981,731	2,400,194	376,381	27,981,739
17	**Direct Expenditures**	19,735,691	2,037,464	2,263,267		24,036,422
18	**Difference**	2,487,742	944,267	136,927	376,381	**3,945,317**
19	**Fund Balance - June 30, 2026**	13,344,586	8,761,024	1,280,592	2,417,307	**25,803,509**
20			**Balanced - no deficit reduction plan is required.**			
21						
22						
23						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

1. Governmental Funds

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

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

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

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

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

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

2. Fiduciary Funds

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

The Agency Fund included the Melvin White Scholarship Fund which accounted for assets held by the District as a custodian. This fund was custodial in nature and does not involve the measurement of results of operations. This fund was closed during the year ended June 30, 2026.

3. Governmental and Expendable Trust Funds – Measurement and Focus

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

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

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

D. Use of Estimates

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

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group. Under the cash basis of accounting, expenditures for leases and subscription-based information technology arrangements are recognized in the individual funds when paid and no right-of-use asset and corresponding liability has been recorded in the financial statements.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 8, 2025 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed (Capital) Assets

General fixed (capital) assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Donated general fixed (capital) assets are not recorded on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to $500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds $500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was $2,069,303 for the year ended June 30, 2026. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2024 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2026 was passed December 9, 2024. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per $100 of assessed valuation:

	2024	2025
Assessed Valuation	$ 637,706,352	$ 703,070,302
Education	1.82699	1.73353
Operations and Maintenance	0.39569	0.36689
Bond and Interest	0.31628	0.32022
Transportation	0.12537	0.11625
Municipal Retirement	0.03355	0.03110
Social Security	0.04413	0.04091
Working Cash	0.04547	0.03508
Tort Immunity	0.01533	0.01405
Fire Prevention and Safety	0.00001	0.00001
Special Education	0.08914	0.08266
Revenue Recapture	0.01574	0.01640
	2.90770	2.75710

N. Subsequent Events

The District has evaluated subsequent events through October 8, 2026, the date which the financial statements were available to be issued. The District has not identified any subsequent events requiring disclosure in these financial statements.

NOTE 2. CASH AND INVESTMENTS

The District's cash and investments at June 30, 2026 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as "cash" or "investments". Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	$ 16,567,982
Investments	12,820,630
Other current assets	1,610,435
Student Activity Fund cash and investments	633,642
	$ 31,632,689

Cash and investments at June 30, 2026, are comprised of the following:

Deposits held at local financial institutions	$ 23,253,431
Deposits held at financial institutions - Insured Cash Sweep Accounts	2,089,022
The Illinois School District Liquid Asset Fund Plus - Max Class	4,419,837
The Illinois School District Liquid Asset Fund Plus - Liquid Class	1,870,399
	$ 31,632,689

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2026, none of the District's bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	$ 6,290,236	$ 6,290,236

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor's has assigned its "AAAm" rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District's investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed (capital) assets follows:

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026
Capital assets not being depreciated				
Land	$ 434,584	$ -	$ -	$ 434,584
Construction in progress	1,253,125	2,188,897	2,002,105	1,439,917
Total capital assets not being depreciated	1,687,709	2,188,897	2,002,105	1,874,501
Capital assets being depreciated				
Buildings - permanent	19,248,209	2,798,825	-	22,047,034
Improvements other than buildings	26,488,232	38,691	-	26,526,923
Capitalized equipment - 10 years	2,556,512	365,985	108,030	2,814,467
Capitalized equipment - 5 years	783,899	154,730	43,964	894,665
Total capital assets being depreciated	49,076,852	3,358,231	151,994	52,283,089
Total capital assets	50,764,561	5,547,128	2,154,099	54,157,590
Accumulated depreciation	25,056,707	2,069,303	151,994	26,974,016
Capital assets (net of accumulated depreciation)	$ 25,707,854	$ 3,477,825	$ 2,002,105	$ 27,183,574

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued $4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). The remaining bonds are due in annual installments $90,000 to $375,000, bear interest at 3.35% to 3.9% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was $1,880,000 as of June 30, 2026.

In September 2016, the District issued $9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of $865,000 to $1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was $4,805,000 as of June 30, 2026.

In February 2021, the District issued $4,180,000 in General Obligation Limited Refunding School Bonds. The remaining bonds are due in annual installments of $65,000 to $555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was $3,520,000 as of June 30, 2026.

In June 2022, the District issued $3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of $580,000 to $700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was $3,200,000 as of June 30, 2026.

In February 2025, the District issued $2,635,000 in General Obligation School Bonds. The remaining bonds are due in annual installments of $105,000 to $965,000, bear interest at 5% to 5.25% and have a final maturity date of December 1, 2033. The outstanding balance on these bonds was $2,425,000 as of June 30, 2026.

In February 2026, the District issued $4,490,000 in General Obligation School Bonds. The bonds are due in annual installments of $55,000 to $1,630,000, bear interest at 5% and have a final maturity date of December 1, 2034. The outstanding balance on these bonds was $4,490,000 as of June 30, 2026.

A summary of changes in general long-term debt follows:

	Balance July 1, 2025	Issuances	Payments	Balance June 30, 2026
General Obligation Bonds -				
2013 Working Cash and Refunding Bonds	$ 2,220,000	$ -	$ 340,000	$ 1,880,000
2016 Refunding Bonds	5,615,000	-	810,000	4,805,000
2021 Refunding Bonds	3,585,000	-	65,000	3,520,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
2025 General Obligation Bonds	2,635,000	-	210,000	2,425,000
2026 General Obligation Bonds	-	4,490,000	-	4,490,000
	$ 17,255,000	$ 4,490,000	$ 1,425,000	$ 20,320,000

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due Principal	Interest	Total
2027	$ 1,445,000	$ 806,306	$ 2,251,306
2028	1,605,000	691,629	2,296,629
2029	1,700,000	644,307	2,344,307
2030	1,795,000	593,730	2,388,730
2031	1,900,000	539,539	2,439,539
2032	2,020,000	465,933	2,485,933
2033	2,165,000	371,618	2,536,618
2034	2,315,000	271,633	2,586,633
2035	1,075,000	200,432	1,275,432
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	$ 20,320,000	$ 5,303,826	$ 25,623,826

The District generally uses the debt services fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2026, the statutory limit for the District provided a legal debt margin as follows:

2025 assessed valuation	$ 703,070,302
Legal debt margin (6.9% of assessed valuation)	$ 48,511,851
Less current outstanding debt	(20,320,000)
Legal debt margin remaining	$ 28,191,851

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

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

1. Special Education

   Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

   Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2026. Therefore, $50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

   Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants.

4. Social Security

   Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

5. Self-Funded Insurance Account

   The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling $1,610,435, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

   Cash disbursed and the related cash receipts for the Melvin White Scholarship have been previously included in an Agency Fund. During the year ended June 30, 2026, the Melvin White Scholarship fund was closed.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The District has committed $4,263,054 contractually for building projects as of June 30, 2026. Furthermore, by action of the Board of Education, the District has committed an additional $4,441,372 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund and Fire Prevention and Safety Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2026, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2026 amounted to $1,028,670. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2026, $67,459 of this incentive was due to teachers who declared for retirement prior to June 30, 2026. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2026.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	Generally Accepted Accounting Principles			Regulatory Basis	
Fund	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	$ 2,244,077	$ 1,096,129	$ 10,638,023	$ 2,244,077	$ 11,734,152
Operations and Maintenance	8,761,024	-	-	50,000	8,711,024
Debt Services	151,089	-	-	-	151,089
Transportation	1,280,592	-	-	-	1,280,592
Municipal Retirement	190,761	-	-	-	190,761
Capital Projects	96,232	-	-	-	96,232
Working Cash	2,417,307	-	-	-	2,417,307
Tort	102,349	-	-	-	102,349
Fire Prevention and Safety	4,655,107	-	-	-	4,655,107
	$ 19,898,538	$ 1,096,129	$ 10,638,023	$ 2,294,077	$ 29,338,613

H. Expenditures of Fund Balance

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

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2026, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to $65,000 annually per participant ($3,065,620 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2026 and 2025 totaled $2,510,617 and $2,711,233, respectively. The unexpended balance of the account, totaling $1,610,435, is included as part of other current assets in the Educational Fund at June 30, 2026. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2026, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2026 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2026.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of $35,000 and an annual supplemental use fee of $75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2026 was $257,287. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2025; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018 and amended by Public Act 101-0001 and Public Act 102-0718 requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2026, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed $850,151 on behalf of employees during the year ended June 30, 2026.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2026, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $4,477,592 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2026, were $60,831.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2026, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2026, salaries totaling $117,670 were paid from federal and special trust funds that required District contributions of $12,167.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2026, the District paid $0 to TRS for employer contributions due on salary increases in excess of 6 percent and $0 for sick leave days granted in excess of the normal annual allotment.

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members (including the District) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

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

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2025, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (65); inactive plan members entitled to but not yet receiving benefits (52); active plan members (67); total members (184).

Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2025 was 8.14% and for calendar year 2026 it is 7.31%. For the fiscal year ended June 30, 2026, the District contributed $184,289 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2026 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2026, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of ($813,556) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2026, the District paid $70,272, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed $12,081 on behalf of employees during the year ended June 30, 2026.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp). The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability and has not accumulated assets in a trust related to this plan.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 125 active employees participate in the District's health plan with 31 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2026 the premiums ranged from $1,411 per month for individual coverage to $3,223 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Special Events	$ 294	$ -	$ 113	$ 181
Football	830	39,468	29,894	10,404
Cross Country	8,951	4,257	10,988	2,220
Golf	24,334	3,815	14,174	13,975
Tennis (Boys)	11,461	3,970	3,376	12,055
Basketball (Boys)	7,435	8,560	10,163	5,832
Wrestling	3,993	12,293	12,525	3,761
Lacrosse (Boys)	18,478	3,119	10,123	11,474
Volleyball	15,597	7,526	9,599	13,524
Softball	16,293	23,554	20,559	19,288
Baseball	11,900	20,660	8,578	23,982
General (AD)	33,716	59,541	77,538	15,719
Soccer (Boys)	26,054	10,077	13,315	22,816
Basketball (Girls)	17,918	18,908	24,931	11,895
Soccer (Girls)	5,523	8,793	11,479	2,837
Cheer (Competitive)	13,542	28,801	27,805	14,538
Swimming	409	-	300	109
Pantherettes	5,031	32,916	32,137	5,810
Track (Boys)	2,583	1,618	4,176	25
Pep Club	1,693	1,460	1,418	1,735
Cheer (Football)	2,725	23,329	6,565	19,489
Lacrosse (Girls)	11,111	10,365	9,950	11,526
Tennis (Girls)	17,584	1,211	4,216	14,579
General (Barth)	4,080	49	2,298	1,831
Art Club	1,964	1,752	2,128	1,588
Business Club	1,621	294	379	1,536
Advocates For Awareness	651	851	507	995
Agriculture Club	175	-	55	120
Auto/Construction Club	1,024	3,855	4,359	520
Bass Fishing Club	3,141	-	280	2,861
Bloom	4,689	853	1,719	3,823
Book Club	2,387	3,156	4,090	1,453
Broadway Club	15,471	11,293	10,216	16,548
Mathletes	182	-	29	153
Band	3,049	750	-	3,799
Science Club	1,178	5,798	5,611	1,365
Counseling	1,007	-	-	1,007
Crafty Fashions Club	1,261	-	139	1,122
Cricut Club	704	836	156	1,384

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

(Continued)

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Engineering Technology Club	$ 279	$ 173	$ -	$ 452
Fellowship Of Christian Students	856	2,540	937	2,459
Fitness Club	10,268	1,570	1,860	9,978
Former Class Funds	14,301	10,193	500	23,994
French Club	985	-	363	622
Drama Club	10,702	5,779	5,321	11,160
Freshman Class	968	2,583	2,274	1,277
Game Club	2,650	6,853	4,294	5,209
Gay Straight Alliance (GSA)	166	-	66	100
Global Affairs Club	268	-	-	268
Impact	4,724	2,632	2,012	5,344
International Club	(75)	1,199	20	1,104
Intramurals	2,689	1,990	1,334	3,345
Journalism Club	102	-	-	102
Speech Club	1,076	2,354	3,493	(63)
Junior Class	16,570	58,654	55,629	19,595
Chorus	9,148	7,320	8,514	7,954
National Honor Society	6,481	3,191	3,155	6,517
Operation Snowball	(170)	4,123	3,309	644
Panther Perk	1,647	3,564	3,419	1,792
Preschool (FCS)	12,862	7,175	1,033	19,004
Renaissance Fair	1,096	-	441	655
Robotics Club	53,592	24,805	39,479	38,918
Scholastic Bowl	1,601	200	60	1,741
Senior Class	10,193	16,594	14,048	12,739
Sophomore Class	1,041	1,768	1,542	1,267
Spanish Club	1,162	159	438	883
Student Council	5,650	6,506	10,130	2,026
Welding Club	625	595	-	1,220
WLCS Leadership & Community Service	3,856	2,353	2,461	3,748
Yearbook	-	1,755	3,896	(2,141)
After Midnight	5,985	-	3,972	2,013
Catering	1,018	530	494	1,054
CPR Health Fund	127	1,320	2,835	(1,388)
Driving Skills For Life	2,629	-	489	2,140
Hardship	8,673	7,221	7,597	8,297
Unified PE	2,357	1,675	3,306	726
Creative Writing	-	736	624	112
Chess Club	3,117	40	77	3,080
Unified Art	523	408	226	705
General	41,400	30,097	13,517	57,980
Special Education Co-op	9,468	-	322	9,146

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

(Continued)

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Co-op	$ 2,202	$ -	$ 815	$ 1,387
Five Points Bleacher Donations	3,050	-	-	3,050
General Donations	1,625	-	-	1,625
Logan Smith Memorial	12,305	-	3,000	9,305
Grants	1,000	-	1,851	(851)
Raymond Torry Professional Development	6,848	-	4,287	2,561
Scholarships	51,500	106,948	103,171	55,277
Concessions	13,024	54,089	49,482	17,631
	$ 642,203	$ 733,420	$ 741,981	$ 633,642

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2026

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	$ -	$ 58,918	$ 58,918
586-18-0406	School Breakfast Program	-	14,897	14,897
586-18-0407	National School Lunch Program	-	118,445	118,445
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	44,505	44,505
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	117,973	117,973
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	-	33,826	33,826
586-62-1588	Title IVA Student Support and Academic Enrichment	-	10,244	10,244
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	322,657	322,657
	All other federal expenditures	-	-	-
	Totals	$ 42,463	$ 721,465	$ 763,928

WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS

BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions statement of position as of June 30, 2026, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances – all funds; statement of revenues received/revenues; and statement of expenditures disbursed/expenditures - budget to actual for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2026, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2026, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of receipts and disbursements - activity funds on pages S1-S3 and the Illinois Grant Accountability and Transparency Act Consolidated Year-End Financial Report (as required by the Illinois Grant Accountability and Transparency Act) on page S4 are presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2026, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Koth Consultants, Ltd.

October 8, 2026

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		8,853,804	3,498,693	133,517	1,194,922	182,290	96,232	2,270,967	102,349	235,208
5	Investments	120	2,880,347	5,262,331	17,572	85,670	8,471		146,340		4,419,899
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	1,610,435								
13	**Total Current Assets**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		0	0	0	0	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	1,610,435	50,000							
39	Unreserved Fund Balance	730	11,734,151	8,711,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	633,642								
46	**Total Student Activity Current Assets For Student Activity Funds**		633,642								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	633,642								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		633,642								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		0	0	0	0	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	2,244,077	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	11,734,151	8,711,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2026

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		22,047,034	
18	Site Improvements & Infrastructure	240		26,526,923	
19	Capitalized Equipment	250		3,709,132	
20	Construction in Progress	260		1,439,917	
21	Amount Available in Debt Service Funds	340			151,089
22	Amount to be Provided for Payment on Long-Term Debt	350			20,168,911
23	**Total Capital Assets**			54,157,590	20,320,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			20,320,000
37	**Total Long-Term Liabilities**				20,320,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			54,157,590	
41	**Total Liabilities and Fund Balance**		0	54,157,590	20,320,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			54,157,590	20,320,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				20,320,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			54,157,590	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	54,157,590	20,320,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	14,390,103	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	32,700	0		0	0				
6	**STATE SOURCES**	3000	6,959,649	50,000	0	791,502	0	680,000	0	0	0
7	**FEDERAL SOURCES**	4000	840,981	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		22,223,433	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,664,036								
10	**Total Receipts/Revenues**		25,887,469	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	13,319,075				224,616			0	
13	**Support Services**	2000	6,062,353	2,037,464		2,263,267	295,701	1,485,958		82,144	1,758,329
14	**Community Services**	3000	0	0		0	0			0	
15	**Payments to Other Districts & Governmental Units**	4000	354,263	0	0	0	0	0		0	0
16	**Debt Service**	5000	0	0	2,019,413	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		19,735,691	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,664,036	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		23,399,727	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,487,742	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	(1,675,104)
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									4,490,000
34	Premium on Bonds Sold	7220									379,430
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	0	0	0	0	0	0	4,869,430

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	0	0	0	0	0	0	4,869,430
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,487,742	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	3,194,326
79	**Fund Balances without Student Activity Funds - July 1, 2025**		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		524,118								
81	**Fund Balances without Student Activity Funds - June 30, 2026**		13,344,586	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
84											
85	Student Activity Fund Balance - July 1, 2025		642,203								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	733,420								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	741,981								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(8,561)								
91	Student Activity Fund Balance - June 30, 2026		633,642								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	15,123,523	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	32,700	0		0	0				
96	STATE SOURCES	3000	6,959,649	50,000	0	791,502	0	680,000	0	0	0
97	FEDERAL SOURCES	4000	840,981	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		22,956,853	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,664,036	0	0	0	0	0		0	0
100	Total Receipts/Revenues		26,620,889	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	14,061,056				224,616			0	
103	Support Services	2000	6,062,353	2,037,464		2,263,267	295,701	1,485,958		82,144	1,758,329
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	354,263	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,019,413	0	0			0	0
107	Total Direct Disbursements/Expenditures		20,477,672	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,664,036	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		24,141,708	2,037,464	2,019,413	2,263,267	520,317	1,485,958		82,144	1,758,329
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,479,181	944,267	12,694	136,927	6,709	(796,964)	376,381	18,523	(1,675,104)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	4,869,430
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	4,869,430
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2026		13,978,228	8,761,024	151,089	1,280,592	190,761	96,232	2,417,307	102,349	4,655,107

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		11,697,308	2,511,778	2,007,683	795,834	212,963		288,639	97,308	55
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	565,853								
8	FICA/Medicare Only Purposes Levies	1150					280,130				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		12,263,161	2,511,778	2,007,683	795,834	493,093	0	288,639	97,308	55
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	131,170	65,585			21,862				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		131,170	65,585	0	0	21,862	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	16,910								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		16,910								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				775,181					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					775,181					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	514,793	333,371	24,424	36,382	12,071	8,994	87,742	3,359	83,170
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		514,793	333,371	24,424	36,382	12,071	8,994	87,742	3,359	83,170
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	106,525								
71	Sales to Pupils - Breakfast	1612	3,086								
72	Sales to Pupils - A la Carte	1613	486,158								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	5305								
75	Other Food Service (Describe & Itemize)	1690	5,265								
76	**Total Food Service**		606,339								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	62,124								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	88,188								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	25,276								
83	Student Activity Funds Revenues	1799	733,420								
84	**Total District/School Activity Income (without Student Activity Funds)**		175,588	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		909,008								
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	103,346								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		103,346								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	526								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	398,300								
102	Refund of Prior Years' Expenditures	1950	30,739	4,000							
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	15,220								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	113,942								
110	Other Local Revenues (Describe & Itemize)	1999	20,069	16,997		1,295					
111	**Total Other Revenue from Local Sources**		578,796	20,997	0	1,295	0	0	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	14,390,103	2,931,731	2,032,107	1,608,692	527,026	8,994	376,381	100,667	83,225
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	15,123,523								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	32,700								
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	32,700	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	6,660,818			455,000		680,000			
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	**Total Unrestricted Grants-In-Aid**		6,660,818	0	0	455,000	0	680,000		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	116,537								
128	Special Education - Orphanage - Individual	3120	93,464								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		210,001	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		42,463	0			0				
141	**BILINGUAL EDUCATION**										
142	State Free Lunch & Breakfast	3360	1,113								
143	School Breakfast Initiative	3365									
144	Driver Education	3370	45,254								
145	Adult Ed (from ICCB)	3410									
146	Adult Ed - Other (Describe & Itemize)	3499									
147	**TRANSPORTATION**										
148	Transportation - Regular and Vocational	3500				6,883					
149	Transportation - Special Education	3510				329,619					
150	Transportation - Other (Describe & Itemize)	3599									
151	**Total Transportation**		0	0		336,502	0				
152	Learning Improvement - Change Grants	3610									
153	Scientific Literacy	3660									
154	Truant Alternative/Optional Education	3695									
155	Early Childhood - Block Grant	3705									
156	Chicago General Education Block Grant	3766									
157	Chicago Educational Services Block Grant	3767									
158	School Safety & Educational Improvement Block Grant	3775									
159	Technology - Technology for Success	3780									
160	State Charter Schools	3815									
161	Extended Learning Opportunities - Summer Bridges	3825									
162	Infrastructure Improvements - Planning/Construction	3920									
163	School Infrastructure - Maintenance Projects	3925		50,000							
164	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
165	**Total Restricted Grants-In-Aid**		298,831	50,000	0	336,502	0	0	0	0	0
166	**Total Receipts from State Sources**	**3000**	6,959,649	50,000	0	791,502	0	680,000	0	0	0
167	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
168	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
169	Federal Impact Aid	4001									
170	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
171	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
172	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
173	Head Start	4045									
174	Construction (Impact Aid)	4050									
175	MAGNET	4060									
176	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
177	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDED JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
178	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
179	**TITLE V**										
180	Title V - Innovation and Flexibility Formula	4100									
181	Title V - District Projects	4105									
182	Title V - Rural Education Initiative (REI)	4107									
183	Title V - Other (Describe & Itemize)	4199									
184	**Total Title V**		0	0		0	0				
185	**FOOD SERVICE**										
186	Breakfast Start-Up Expansion	4200									
187	National School Lunch Program	4210	118,445								
188	Special Milk Program	4215									
189	School Breakfast Program	4220	14,897								
190	Summer Food Service Program	4225									
191	Child and Adult Care Food Program	4226									
192	Fresh Fruits & Vegetables	4240									
193	Food Service - Other (Describe & Itemize)	4299									
194	**Total Food Service**		133,342				0				
195	**TITLE I**										
196	Title I - Low Income	4300	138,648								
197	Title I - Low Income - Neglected, Private	4305									
198	Title I - Migrant Education	4340									
199	Title I - Other (Describe & Itemize)	4399									
200	**Total Title I**		138,648	0		0	0				
201	**TITLE IV**										
202	Title IV - Student Support & Academic Enrichment Grant	4400	10,244								
203	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
204	Title IV - 21st Century Comm Learning Centers	4421									
205	Title IV - Other (Describe & Itemize)	4499									
206	**Total Title IV**		10,244	0		0	0				
207	**FEDERAL - SPECIAL EDUCATION**										
208	Fed - Spec Education - Preschool Flow-Through	4600									
209	Fed - Spec Education - Preschool Discretionary	4605									
210	Fed - Spec Education - IDEA - Flow Through	4620	350,205								
211	Fed - Spec Education - IDEA - Room & Board	4625									
212	Fed - Spec Education - IDEA - Discretionary	4630									
213	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
214	**Total Federal - Special Education**		350,205	0		0	0				
215	**CTE - PERKINS**										
216	CTE - Perkins - Title IIIE - Tech Prep	4770									
217	CTE - Other (Describe & Itemize)	4799									
218	**Total CTE - Perkins**		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									
223	Build America Bond Interest Reimbursement	4869									
224	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
225	Race to the Top Program	4901									
226	Race to the Top - Preschool Expansion Grant	4902									
227	Title III - Immigrant Education Program (IEP)	4905									
228	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
229	McKinney Education for Homeless Children	4920									
230	Title II - Eisenhower Professional Development Formula	4930									
231	Title II - Teacher Quality	4932	26,671								
232	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
233	Federal Charter Schools	4960									
234	State Assessment Grants	4981									
235	Grant for State Assessments and Related Activities	4982									
236	Medicaid Matching Funds - Administrative Outreach	4991	57,190								
237	Medicaid Matching Funds - Fee-for-Service Program	4992	124,681								
238	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
239	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		840,981	0	0	0	0	0		0	0
240	**Total Receipts/Revenues from Federal Sources**	**4000**	840,981	0	0	0	0	0	0	0	0
241	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		22,223,433	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225
242	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		22,956,853	2,981,731	2,032,107	2,400,194	527,026	688,994	376,381	100,667	83,225

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	6,091,772	2,361,946	145,186	225,644	38,195				8,862,743	9,358,233
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,637,646	705,419	29,356	75,398	33,580	2,751			2,484,150	2,678,348
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	103,451	64,306		2,930					170,687	200,267
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			7,000						7,000	10,000
14	Interscholastic Programs	1500	592,980	82,841	138,559	90,005	22,693	51,203			978,281	1,068,689
15	Summer School Programs	1600	26,156	2,413							28,569	30,919
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	296,612	110,817	25,311	5,787					438,527	483,345
18	Bilingual Programs	1800	1,545	155	1,319						3,019	20,000
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						346,099			346,099	550,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						741,981			741,981	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	8,750,162	3,327,897	346,731	399,764	94,468	400,053	0	0	13,319,075	14,399,801
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	8,750,162	3,327,897	346,731	399,764	94,468	1,142,034	0	0	14,061,056	14,399,801
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	344,421	158,688	422	2,079		548			506,158	554,068
39	Guidance Services	2120	530,011	186,808	1,213	1,252					719,284	716,126
40	Health Services	2130	53,889	34,950	1,175	2,476	780				93,270	96,531
41	Psychological Services	2140	154,898	29,917							184,815	193,274
42	Speech Pathology & Audiology Services	2150	209,358	91,141							300,499	304,523
43	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
44	**Total Support Services - Pupils**	**2100**	1,292,577	501,504	2,810	5,807	780	548	0	0	1,804,026	1,864,522
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	107,337	57,693	37,274	5,788		350			208,442	224,462
47	Educational Media Services	2220	125,183	59,573	32,962	7,425		470			225,613	241,268
48	Assessment & Testing	2230				8,120		92,341			100,461	142,500
49	**Total Support Services - Instructional Staff**	**2200**	232,520	117,266	70,236	21,333	0	93,161	0	0	534,516	608,230
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310	5,645	3,494	95,709	24,839		26,944			156,631	220,022
52	Executive Administration Services	2320	267,350	98,022	8,873	1,257		6,129			381,631	369,323
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			7,680						7,680	10,101
55	**Total Support Services - General Administration**	**2300**	272,995	101,516	112,262	26,096	0	33,073	0	0	545,942	599,446
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	282,916	85,263	2,642	11,635	1,000	884			384,340	345,087
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	**2400**	282,916	85,263	2,642	11,635	1,000	884	0	0	384,340	345,087

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	90,063	21,052	1,649	178		2,597			115,539	117,381
62	Fiscal Services	2520	145,425	36,582	1,364	1,162		1,462			185,995	201,289
63	Operation & Maintenance of Plant Services	2540	191,412	102,764	55,341	282,100	12,843				644,460	641,774
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	252,284	63,099	16,400	443,948	25,386	398			801,515	889,855
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	679,184	223,497	74,754	727,388	38,229	4,457	0	0	1,747,509	1,850,299
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	253,415	63,422	342,352	159,855	176,357	429			995,830	1,089,004
74	**Total Support Services - Central**	**2600**	253,415	63,422	342,352	159,855	176,357	429	0	0	995,830	1,089,004
75	Other Support Services (Describe & Itemize)	2900	7,383	9,157	10,561	21,695		1,394			50,190	148,362
76	**Total Support Services**	**2000**	3,020,990	1,101,625	615,617	973,809	216,366	133,946	0	0	6,062,353	6,504,950
77	**COMMUNITY SERVICES (ED)**	**3000**									0	
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110			85,015						85,015	86,442
81	Payments for Special Education Programs	4120			24,054			84,098			108,152	114,585
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			109,069			84,098			193,167	201,027
87	Payments for Regular Programs - Tuition	4210						267			267	2,000
88	Payments for Special Education Programs - Tuition	4220						160,829			160,829	257,500
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						161,096			161,096	259,500
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			109,069			245,194			354,263	460,527
105	**DEBT SERVICES (ED)**	**5000**										
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										312,130
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		11,771,152	4,429,522	1,071,417	1,373,573	310,834	779,193	0	0	19,735,691	21,677,408
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		11,771,152	4,429,522	1,071,417	1,373,573	310,834	1,521,174	0	0	20,477,672	21,677,408
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,487,742	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,479,181	
120												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			4,150		239,866				244,016	1,040,000
128	Operation & Maintenance of Plant Services	2540	338,153	149,076	658,083	559,380	88,731	25			1,793,448	1,834,063
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	**2500**	338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	2,874,063
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	2,874,063
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										300,000
155	**Total Direct Disbursements/Expenditures**		338,153	149,076	662,233	559,380	328,597	25	0	0	2,037,464	3,174,063
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										944,267	
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	**4110**									0	
162	**Payments for Special Education Programs**	**4120**									0	
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0	
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						591,913			591,913	591,914
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						1,425,000			1,425,000	1,425,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						2,500			2,500	3,000
176	**Total Debt Services**	**5000**			0			2,019,413			2,019,413	2,019,914
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
178	**Total Disbursements/ Expenditures**				0			2,019,413			2,019,413	2,019,914
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										12,694	
180												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	370,829	35,832	1,623,043	112,413	121,150				2,263,267	3,338,862
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	370,829	35,832	1,623,043	112,413	121,150	0	0	0	2,263,267	3,338,862
189	**COMMUNITY SERVICES (TR)**	**3000**									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										25,000
214	**Total Disbursements/ Expenditures**		370,829	35,832	1,623,043	112,413	121,150	0	0	0	2,263,267	3,363,862
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										136,927	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		107,615							107,615	
220	Pre-K Programs	1125									0	114,944
221	Special Education Programs (Functions 1200-1220)	1200		79,035							79,035	83,395
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,404							1,404	1,622
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		31,731							31,731	38,206
228	Summer School Programs	1600		631							631	947
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,178							4,178	4,219
231	Bilingual Programs	1800		22							22	
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	**1000**		224,616							224,616	243,333
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		18,409							18,409	18,714
237	Guidance Services	2120		13,029							13,029	13,918
238	Health Services	2130		7,994							7,994	8,304
239	Psychological Services	2140		2,235							2,235	2,237
240	Speech Pathology & Audiology Services	2150		2,927							2,927	3,009
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	**Total Support Services - Pupils**	**2100**		44,594							44,594	46,182

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		1,439							1,439	1,462
245	Educational Media Services	2220		6,038							6,038	6,377
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	**2200**		7,477							7,477	7,839
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310		1,397							1,397	1,433
250	Executive Administration Services	2320		13,265							13,265	14,827
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		14,662							14,662	16,260
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		8,416							8,416	9,126
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	**2400**		8,416							8,416	9,126
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		1,291							1,291	1,306
261	Fiscal Services	2520		21,405							21,405	24,384
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		71,739							71,739	62,187
264	Pupil Transportation Services	2550		51,195							51,195	42,100
265	Food Services	2560		35,771							35,771	47,254
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		181,401							181,401	177,231
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,098							38,098	34,396
274	**Total Support Services - Central**	**2600**		38,098							38,098	34,396
275	Other Support Services (Describe & Itemize)	2900		1,053							1,053	5,292
276	**Total Support Services**	**2000**		295,701							295,701	296,326
277	**COMMUNITY SERVICES (MR/SS)**	**3000**									0	
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										15,817
292	**Total Disbursements/Expenditures**			520,317				0			520,317	555,476
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										6,709	
294												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			242,907		1,243,051				1,485,958	1,571,324
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	242,907	0	1,243,051	0	0	0	1,485,958	1,571,324
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	242,907	0	1,243,051	0	0	0	1,485,958	1,571,324
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(796,964)	
311												
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	**Total Instruction** [14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	15,022
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,957			1,957	2,500
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	1,957	0	0	1,957	17,522
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,366			70,366	70,417
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	70,366	0	0	70,366	70,417
379	**Support Services - Central**	**2600**										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630						9,821			9,821	11,821
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	9,821	0	0	9,821	11,821
386	**Other Support Services *(Describe & Itemize)***	**2900**									0	
387	**Total Support Services**	**2000**	0	0	0	0	0	82,144	0	0	82,144	99,760
388	**COMMUNITY SERVICES (TF)**	**3000**									0	
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	**DEBT SERVICES (TF)**	**5000**										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
427	**Total Debt Services**	**5000**						0			0	0
428	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
429	**Total Disbursements/Expenditures**		0	0	0	0	0	82,144	0	0	82,144	99,760
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										18,523	
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530			100,062		1,541,391				1,641,453	3,495,870
436	Operation & Maintenance of Plant Services	2540									0	
437	**Total Support Services - Business**	**2500**	0	0	100,062	0	1,541,391	0	0	0	1,641,453	3,495,870
438	Other Support Services (Describe & Itemize)	2900						116,876			116,876	
439	**Total Support Services**	**2000**	0	0	100,062	0	1,541,391	116,876	0	0	1,758,329	3,495,870
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0	
452	**Total Debt Service**	**5000**						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
454	**Total Disbursements/Expenditures**		0	0	100,062	0	1,541,391	116,876	0	0	1,758,329	3,495,870
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,675,104)	

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

1. Governmental Funds

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

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

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

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

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

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

2. Fiduciary Funds

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

The Agency Fund included the Melvin White Scholarship Fund which accounted for assets held by the District as a custodian. This fund was custodial in nature and does not involve the measurement of results of operations. This fund was closed during the year ended June 30, 2026.

3. Governmental and Expendable Trust Funds – Measurement and Focus

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

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

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

D. Use of Estimates

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

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group. Under the cash basis of accounting, expenditures for leases and subscription-based information technology arrangements are recognized in the individual funds when paid and no right-of-use asset and corresponding liability has been recorded in the financial statements.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 8, 2025 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed (Capital) Assets

General fixed (capital) assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Donated general fixed (capital) assets are not recorded on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to $500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds $500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was $2,069,303 for the year ended June 30, 2026. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2024 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2026 was passed December 9, 2024. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per $100 of assessed valuation:

	2024	2025
Assessed Valuation	$ 637,706,352	$ 703,070,302
Education	1.82699	1.73353
Operations and Maintenance	0.39569	0.36689
Bond and Interest	0.31628	0.32022
Transportation	0.12537	0.11625
Municipal Retirement	0.03355	0.03110
Social Security	0.04413	0.04091
Working Cash	0.04547	0.03508
Tort Immunity	0.01533	0.01405
Fire Prevention and Safety	0.00001	0.00001
Special Education	0.08914	0.08266
Revenue Recapture	0.01574	0.01640
	2.90770	2.75710

N. Subsequent Events

The District has evaluated subsequent events through October 8, 2026, the date which the financial statements were available to be issued. The District has not identified any subsequent events requiring disclosure in these financial statements.

NOTE 2. CASH AND INVESTMENTS

The District's cash and investments at June 30, 2026 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as "cash" or "investments". Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	$ 16,567,982
Investments	12,820,630
Other current assets	1,610,435
Student Activity Fund cash and investments	633,642
	$ 31,632,689

Cash and investments at June 30, 2026, are comprised of the following:

Deposits held at local financial institutions	$ 23,253,431
Deposits held at financial institutions - Insured Cash Sweep Accounts	2,089,022
The Illinois School District Liquid Asset Fund Plus - Max Class	4,419,837
The Illinois School District Liquid Asset Fund Plus - Liquid Class	1,870,399
	$ 31,632,689

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2026, none of the District's bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	$ 6,290,236	$ 6,290,236

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor's has assigned its "AAAm" rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District's investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed (capital) assets follows:

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026
Capital assets not being depreciated				
Land	$ 434,584	$ -	$ -	$ 434,584
Construction in progress	1,253,125	2,188,897	2,002,105	1,439,917
Total capital assets not being depreciated	1,687,709	2,188,897	2,002,105	1,874,501
Capital assets being depreciated				
Buildings - permanent	19,248,209	2,798,825	-	22,047,034
Improvements other than buildings	26,488,232	38,691	-	26,526,923
Capitalized equipment - 10 years	2,556,512	365,985	108,030	2,814,467
Capitalized equipment - 5 years	783,899	154,730	43,964	894,665
Total capital assets being depreciated	49,076,852	3,358,231	151,994	52,283,089
Total capital assets	50,764,561	5,547,128	2,154,099	54,157,590
Accumulated depreciation	25,056,707	2,069,303	151,994	26,974,016
Capital assets (net of accumulated depreciation)	$ 25,707,854	$ 3,477,825	$ 2,002,105	$ 27,183,574

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued $4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). The remaining bonds are due in annual installments $90,000 to $375,000, bear interest at 3.35% to 3.9% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was $1,880,000 as of June 30, 2026.

In September 2016, the District issued $9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of $865,000 to $1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was $4,805,000 as of June 30, 2026.

In February 2021, the District issued $4,180,000 in General Obligation Limited Refunding School Bonds. The remaining bonds are due in annual installments of $65,000 to $555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was $3,520,000 as of June 30, 2026.

In June 2022, the District issued $3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of $580,000 to $700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was $3,200,000 as of June 30, 2026.

In February 2025, the District issued $2,635,000 in General Obligation School Bonds. The remaining bonds are due in annual installments of $105,000 to $965,000, bear interest at 5% to 5.25% and have a final maturity date of December 1, 2033. The outstanding balance on these bonds was $2,425,000 as of June 30, 2026.

In February 2026, the District issued $4,490,000 in General Obligation School Bonds. The bonds are due in annual installments of $55,000 to $1,630,000, bear interest at 5% and have a final maturity date of December 1, 2034. The outstanding balance on these bonds was $4,490,000 as of June 30, 2026.

A summary of changes in general long-term debt follows:

	Balance July 1, 2025	Issuances	Payments	Balance June 30, 2026
General Obligation Bonds -				
2013 Working Cash and Refunding Bonds	$ 2,220,000	$ -	$ 340,000	$ 1,880,000
2016 Refunding Bonds	5,615,000	-	810,000	4,805,000
2021 Refunding Bonds	3,585,000	-	65,000	3,520,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
2025 General Obligation Bonds	2,635,000	-	210,000	2,425,000
2026 General Obligation Bonds	-	4,490,000	-	4,490,000
	$ 17,255,000	$ 4,490,000	$ 1,425,000	$ 20,320,000

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due Principal	Interest	Total
2027	$ 1,445,000	$ 806,306	$ 2,251,306
2028	1,605,000	691,629	2,296,629
2029	1,700,000	644,307	2,344,307
2030	1,795,000	593,730	2,388,730
2031	1,900,000	539,539	2,439,539
2032	2,020,000	465,933	2,485,933
2033	2,165,000	371,618	2,536,618
2034	2,315,000	271,633	2,586,633
2035	1,075,000	200,432	1,275,432
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	$ 20,320,000	$ 5,303,826	$ 25,623,826

The District generally uses the debt services fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2026, the statutory limit for the District provided a legal debt margin as follows:

2025 assessed valuation	$ 703,070,302
Legal debt margin (6.9% of assessed valuation)	$ 48,511,851
Less current outstanding debt	(20,320,000)
Legal debt margin remaining	$ 28,191,851

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

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

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2026. Therefore, $50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

   Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants.

4. Social Security

   Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

5. Self-Funded Insurance Account

   The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling $1,610,435, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

   Cash disbursed and the related cash receipts for the Melvin White Scholarship have been previously included in an Agency Fund. During the year ended June 30, 2026, the Melvin White Scholarship fund was closed.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The District has committed $4,263,054 contractually for building projects as of June 30, 2026. Furthermore, by action of the Board of Education, the District has committed an additional $4,441,372 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund and Fire Prevention and Safety Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2026, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2026 amounted to $1,028,670. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2026, $67,459 of this incentive was due to teachers who declared for retirement prior to June 30, 2026. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2026.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	Generally Accepted Accounting Principles			Regulatory Basis	
Fund	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	$ 2,244,077	$ 1,096,129	$ 10,638,023	$ 2,244,077	$ 11,734,152
Operations and Maintenance	8,761,024	-	-	50,000	8,711,024
Debt Services	151,089	-	-	-	151,089
Transportation	1,280,592	-	-	-	1,280,592
Municipal Retirement	190,761	-	-	-	190,761
Capital Projects	96,232	-	-	-	96,232
Working Cash	2,417,307	-	-	-	2,417,307
Tort	102,349	-	-	-	102,349
Fire Prevention and Safety	4,655,107	-	-	-	4,655,107
	$ 19,898,538	$ 1,096,129	$ 10,638,023	$ 2,294,077	$ 29,338,613

H. Expenditures of Fund Balance

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

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2026, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to $65,000 annually per participant ($3,065,620 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2026 and 2025 totaled $2,510,617 and $2,711,233, respectively. The unexpended balance of the account, totaling $1,610,435, is included as part of other current assets in the Educational Fund at June 30, 2026. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2026, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2026 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2026.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of $35,000 and an annual supplemental use fee of $75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2026 was $257,287. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2025; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018 and amended by Public Act 101-0001 and Public Act 102-0718 requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2026, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed $850,151 on behalf of employees during the year ended June 30, 2026.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2026, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $4,477,592 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2026, were $60,831.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2026, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2026, salaries totaling $117,670 were paid from federal and special trust funds that required District contributions of $12,167.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2026, the District paid $0 to TRS for employer contributions due on salary increases in excess of 6 percent and $0 for sick leave days granted in excess of the normal annual allotment.

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members (including the District) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

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

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2025, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (65); inactive plan members entitled to but not yet receiving benefits (52); active plan members (67); total members (184).

Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2025 was 8.14% and for calendar year 2026 it is 7.31%. For the fiscal year ended June 30, 2026, the District contributed $184,289 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2026 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2026, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of ($813,556) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2026, the District paid $70,272, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed $12,081 on behalf of employees during the year ended June 30, 2026.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp). The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability and has not accumulated assets in a trust related to this plan.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 125 active employees participate in the District's health plan with 31 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2026 the premiums ranged from $1,411 per month for individual coverage to $3,223 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Special Events	$ 294	$ -	$ 113	$ 181
Football	830	39,468	29,894	10,404
Cross Country	8,951	4,257	10,988	2,220
Golf	24,334	3,815	14,174	13,975
Tennis (Boys)	11,461	3,970	3,376	12,055
Basketball (Boys)	7,435	8,560	10,163	5,832
Wrestling	3,993	12,293	12,525	3,761
Lacrosse (Boys)	18,478	3,119	10,123	11,474
Volleyball	15,597	7,526	9,599	13,524
Softball	16,293	23,554	20,559	19,288
Baseball	11,900	20,660	8,578	23,982
General (AD)	33,716	59,541	77,538	15,719
Soccer (Boys)	26,054	10,077	13,315	22,816
Basketball (Girls)	17,918	18,908	24,931	11,895
Soccer (Girls)	5,523	8,793	11,479	2,837
Cheer (Competitive)	13,542	28,801	27,805	14,538
Swimming	409	-	300	109
Pantherettes	5,031	32,916	32,137	5,810
Track (Boys)	2,583	1,618	4,176	25
Pep Club	1,693	1,460	1,418	1,735
Cheer (Football)	2,725	23,329	6,565	19,489
Lacrosse (Girls)	11,111	10,365	9,950	11,526
Tennis (Girls)	17,584	1,211	4,216	14,579
General (Barth)	4,080	49	2,298	1,831
Art Club	1,964	1,752	2,128	1,588
Business Club	1,621	294	379	1,536
Advocates For Awareness	651	851	507	995
Agriculture Club	175	-	55	120
Auto/Construction Club	1,024	3,855	4,359	520
Bass Fishing Club	3,141	-	280	2,861
Bloom	4,689	853	1,719	3,823
Book Club	2,387	3,156	4,090	1,453
Broadway Club	15,471	11,293	10,216	16,548
Mathletes	182	-	29	153
Band	3,049	750	-	3,799
Science Club	1,178	5,798	5,611	1,365
Counseling	1,007	-	-	1,007
Crafty Fashions Club	1,261	-	139	1,122
Cricut Club	704	836	156	1,384

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

(Continued)

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Engineering Technology Club	$ 279	$ 173	$ -	$ 452
Fellowship Of Christian Students	856	2,540	937	2,459
Fitness Club	10,268	1,570	1,860	9,978
Former Class Funds	14,301	10,193	500	23,994
French Club	985	-	363	622
Drama Club	10,702	5,779	5,321	11,160
Freshman Class	968	2,583	2,274	1,277
Game Club	2,650	6,853	4,294	5,209
Gay Straight Alliance (GSA)	166	-	66	100
Global Affairs Club	268	-	-	268
Impact	4,724	2,632	2,012	5,344
International Club	(75)	1,199	20	1,104
Intramurals	2,689	1,990	1,334	3,345
Journalism Club	102	-	-	102
Speech Club	1,076	2,354	3,493	(63)
Junior Class	16,570	58,654	55,629	19,595
Chorus	9,148	7,320	8,514	7,954
National Honor Society	6,481	3,191	3,155	6,517
Operation Snowball	(170)	4,123	3,309	644
Panther Perk	1,647	3,564	3,419	1,792
Preschool (FCS)	12,862	7,175	1,033	19,004
Renaissance Fair	1,096	-	441	655
Robotics Club	53,592	24,805	39,479	38,918
Scholastic Bowl	1,601	200	60	1,741
Senior Class	10,193	16,594	14,048	12,739
Sophomore Class	1,041	1,768	1,542	1,267
Spanish Club	1,162	159	438	883
Student Council	5,650	6,506	10,130	2,026
Welding Club	625	595	-	1,220
WLCS Leadership & Community Service	3,856	2,353	2,461	3,748
Yearbook	-	1,755	3,896	(2,141)
After Midnight	5,985	-	3,972	2,013
Catering	1,018	530	494	1,054
CPR Health Fund	127	1,320	2,835	(1,388)
Driving Skills For Life	2,629	-	489	2,140
Hardship	8,673	7,221	7,597	8,297
Unified PE	2,357	1,675	3,306	726
Creative Writing	-	736	624	112
Chess Club	3,117	40	77	3,080
Unified Art	523	408	226	705
General	41,400	30,097	13,517	57,980
Special Education Co-op	9,468	-	322	9,146

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

(Continued)

	Balance at July 1, 2025	Receipts	Disbursements	Balance at June 30, 2026
Co-op	$ 2,202	$ -	$ 815	$ 1,387
Five Points Bleacher Donations	3,050	-	-	3,050
General Donations	1,625	-	-	1,625
Logan Smith Memorial	12,305	-	3,000	9,305
Grants	1,000	-	1,851	(851)
Raymond Torry Professional Development	6,848	-	4,287	2,561
Scholarships	51,500	106,948	103,171	55,277
Concessions	13,024	54,089	49,482	17,631
	$ 642,203	$ 733,420	$ 741,981	$ 633,642

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2026

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	$ -	$ 58,918	$ 58,918
586-18-0406	School Breakfast Program	-	14,897	14,897
586-18-0407	National School Lunch Program	-	118,445	118,445
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	44,505	44,505
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	117,973	117,973
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	-	33,826	33,826
586-62-1588	Title IVA Student Support and Academic Enrichment	-	10,244	10,244
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	322,657	322,657
	All other federal expenditures	-	-	-
	Totals	$ 42,463	$ 721,465	$ 763,928

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

We have audited the financial statements of Washington Community High School District No. 308 for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 2, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington Community High School District No. 308 are described in Note 1 to the financial statements. No significant new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington Community High School District No. 308 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of restricted and committed fund balances described in Note 5 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement detected as a result of audit procedures was corrected by management:

$452,990	Property tax receipts were misclassified

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Washington Community High School District No. 308's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington Community High School District No. 308's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/ schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; report on shared services or outsourcing; schedule of receipts and disbursements – activity funds; and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report which accompany the financial statements or will be issued in a separate report. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please see our audit opinion for additional information.

We were not engaged to report on other information including, but not limited to the financial profile information, estimated financial profile summary, estimated operating expense per pupil (OEPP) and per capita tuition charge (PCTC) computation, indirect cost rate – contracts paid in current year, indirect cost rate – computation, administrative costs worksheet, deficit reduction calculation/deficit annual financial report (AFR) summary information, which accompany the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Washington Community High School District No. 308 and is not intended to be, and should not be, used by anyone other than these specified parties.

Koch Consultants, Ltd.

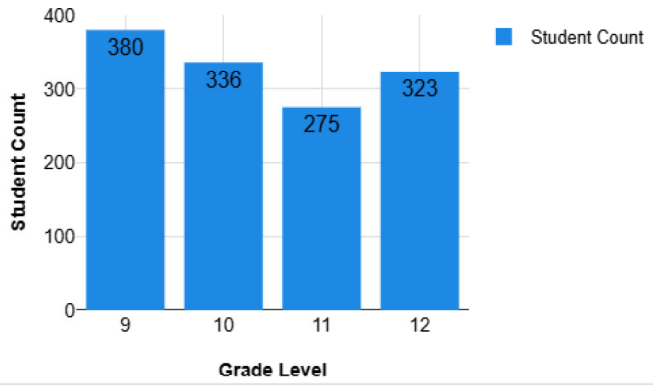
October 8, 2026

Washington CHSD # 308

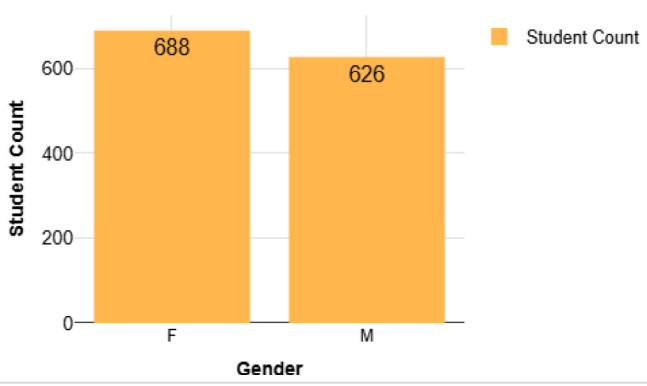
District Enrollment - Current Year

11/2/26

How Many Students are Enrolled in each Grade Level?



Enrollment By Gender



Student Enrollment

School Year	Student Count
2027	1,314

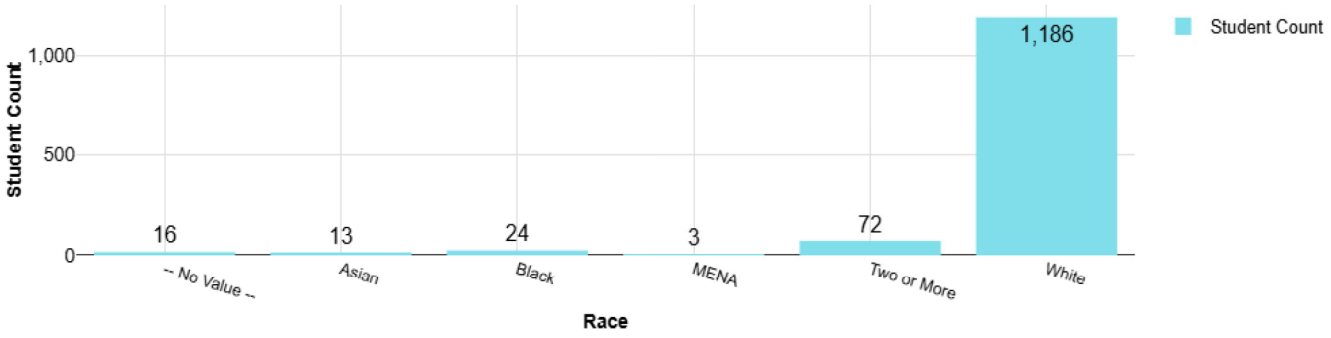
Filters

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

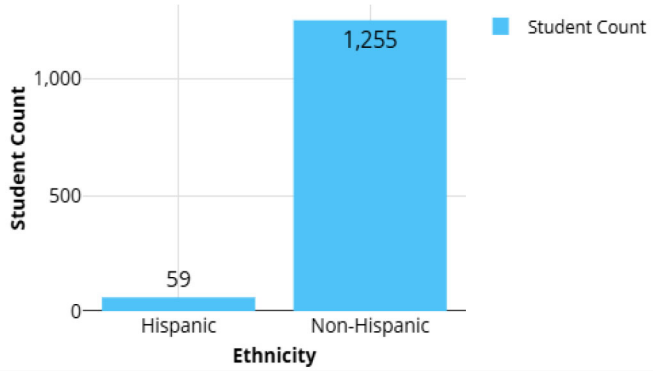
View Filters

No filters selected

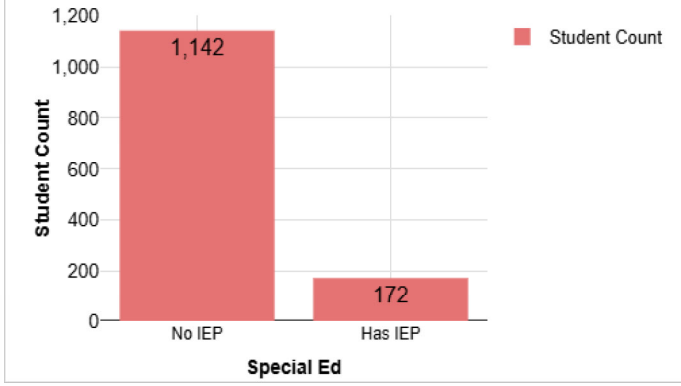
Enrollment By Race



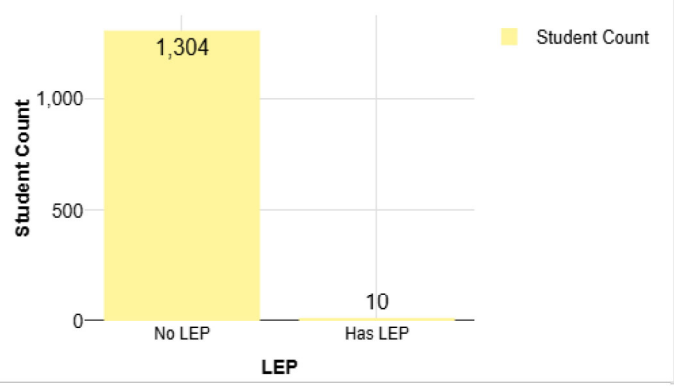
Enrollment By Ethnicity



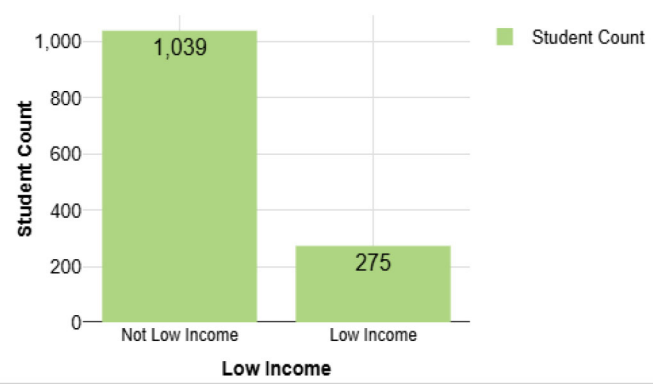
Enrollment By Special Ed Status



Enrollment By LEP



Enrollment By Low Income



WASHINGTON COMMUNITY HIGH SCHOOL

Home of Panther Pride

A New Look at School Performance

Understanding the 2026 Illinois School Report Card

Where high academic expectations and striving for success have long been a tradition.

Karen Stevens
November 2026





WASHINGTON COMMUNITY HIGH SCHOOL

Illinois School Report Card Designations

SAME GOAL: A CLEARER, MORE DETAILED PICTURE OF SCHOOL PERFORMANCE

Previous System (2025)	New System (2026)
5 Designation Levels Exemplary, Commendable, Targeted Support, Comprehensive Support, Intensive Support	**Six Performance Levels** Exemplary, Approaching Exemplary, Commendable, Developing, Comprehensive, Automatic Comprehensive
Previous Accountability Rules School designation based on previous accountability formulas	**Defined Performance Criteria** Clear, transparent, and structured performance standards
Single Primary Summary Overall designation served as the primary performance summary	**Detailed Performance Profile** Multi-faceted evaluation offering deeper insight into overall school health
Limited Distinctions Broad groupings created minimal differentiation among many schools	**Greater Differentiation** More precise distinction and tailored recognition of school outcomes

This change is no longer about comparison to other schools...

it's about our continued growth.

WASHINGTON COMMUNITY HIGH SCHOOL

2026 Performance Indicators & Levels

Indicator	WCHS Performance	Performance Level
Proficiency	63.74%	Approaching Exemplary
Student Growth	52.31	Commendable
Graduation Rate	93.04%	Exemplary
English Learner Progress	*Not reported (less than 20 students worth of data)*	—
Consistent Attendance	84.61%	Approaching Exemplary
School Climate	97.08%	Exemplary

WASHINGTON COMMUNITY HIGH SCHOOL



ACHIEVING ILLINOIS' HIGHEST PERFORMANCE LEVEL

ILLINOIS REPORT CARD



2026 ACT Suite Scores

Washington CHSD #308

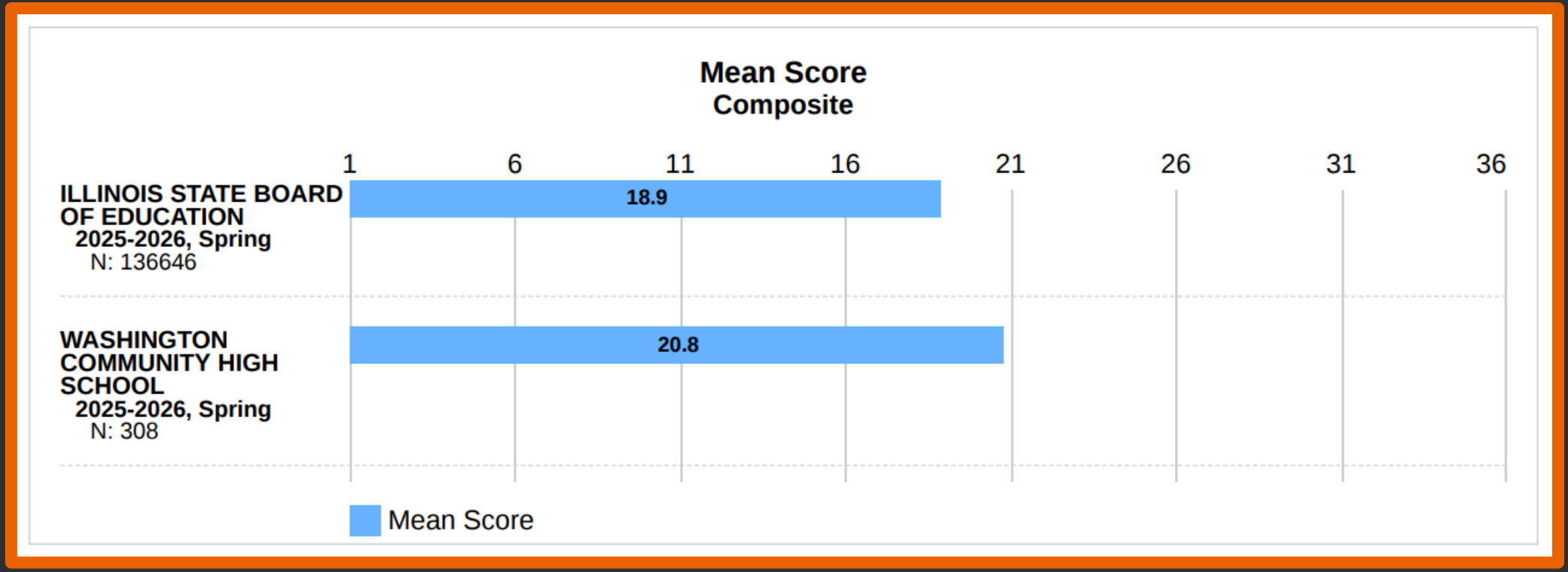
Board of Education Report

November 9, 2026

ACT Composite Mean Score

SCHOOL DAY SPRING 2026

11TH GRADE



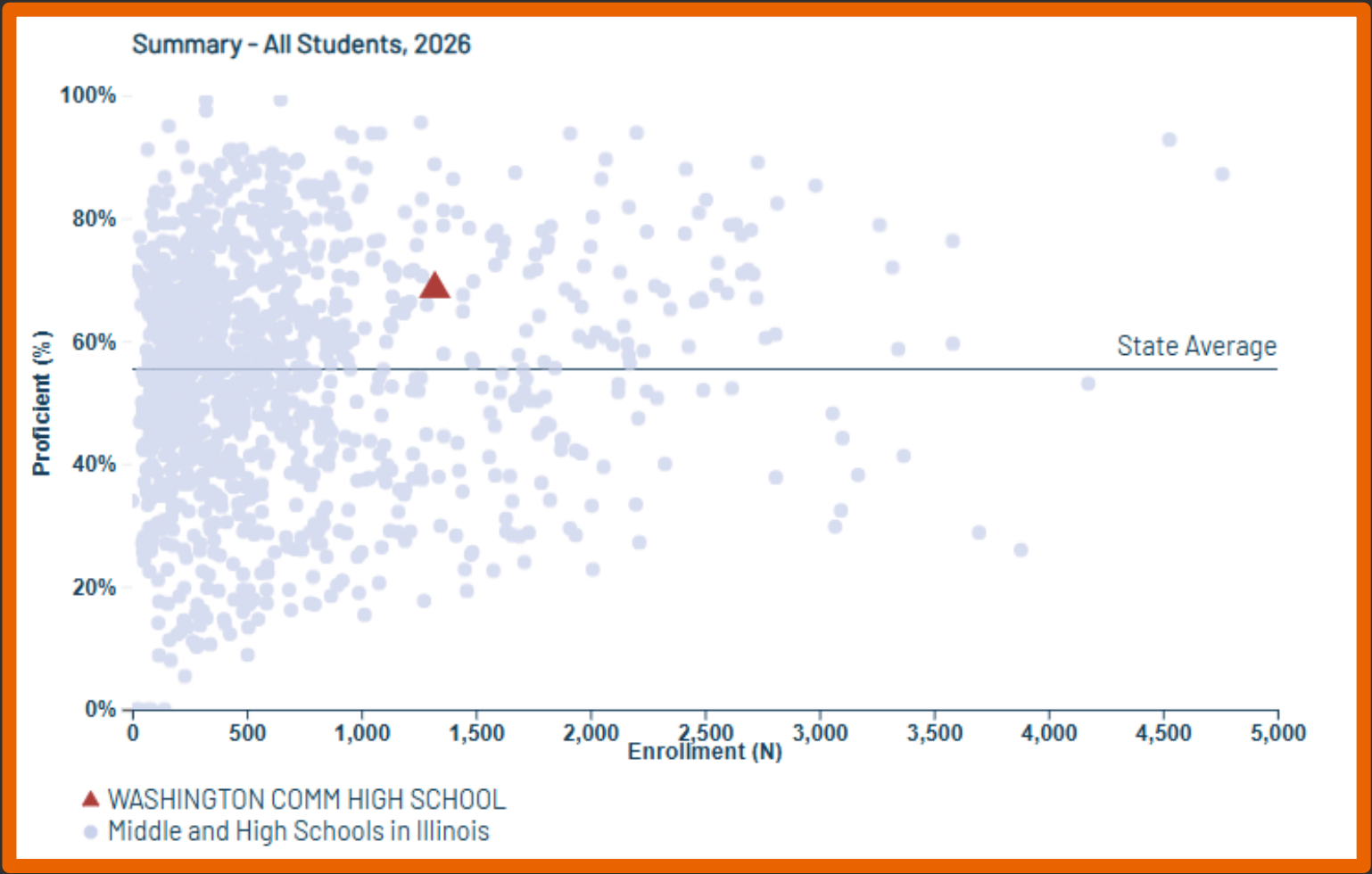
ISBE Proficiency Benchmarks

Grade 9 (PreACT 9 Secure) Scale 1-32
Grade 10 (PreACT Secure) Scale 1-35
Grade 11 (ACT with Writing) Scale 1-36

Grade Level	Approaching Proficient			Proficient			Above Proficient		
	ELA	Math	Science	ELA	Math	Science	ELA	Math	Science
9	11	15	11	14	17	14	25	24	25
10	12	15	11	15	18	16	26	25	25
11	13	15	14	18	19	19	27	28	27

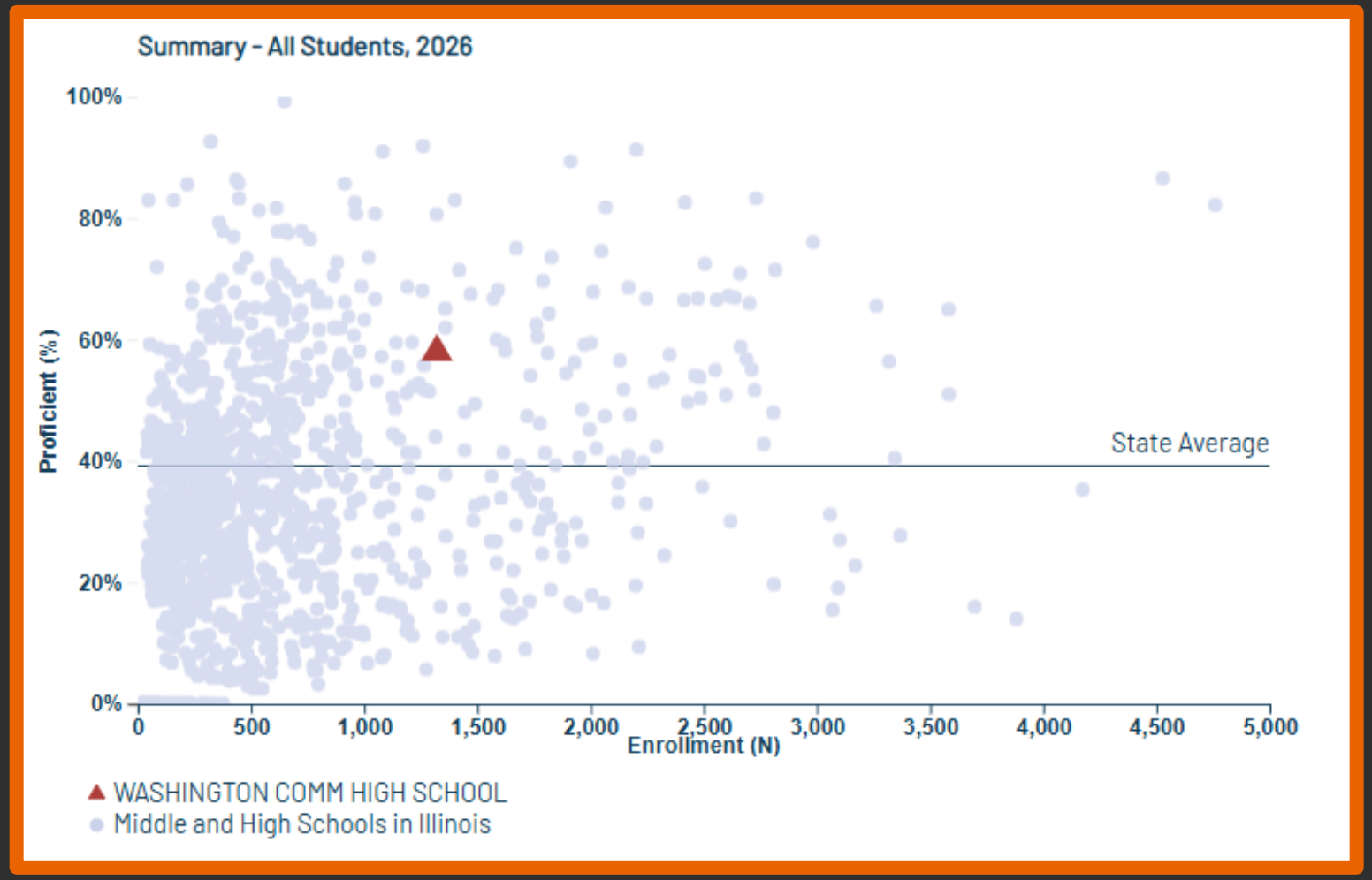
ACT ELA Proficiency

SCHOOL DAY SPRING 2026



ACT Math Proficiency

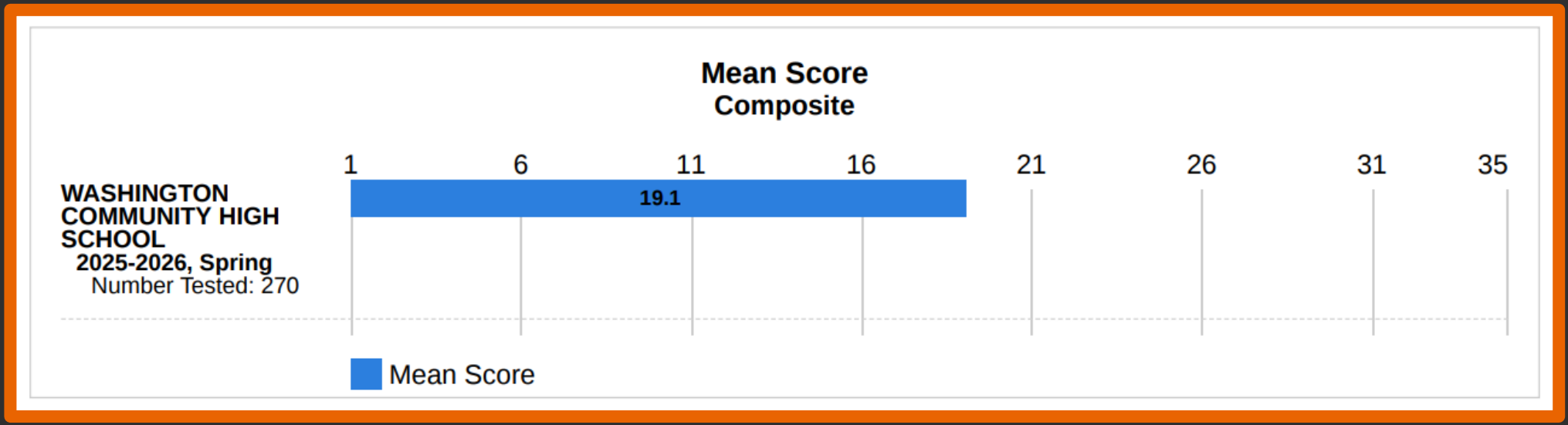
SCHOOL DAY SPRING 2026



PreACT Secure Composite Mean Score

SCHOOL DAY SPRING 2026

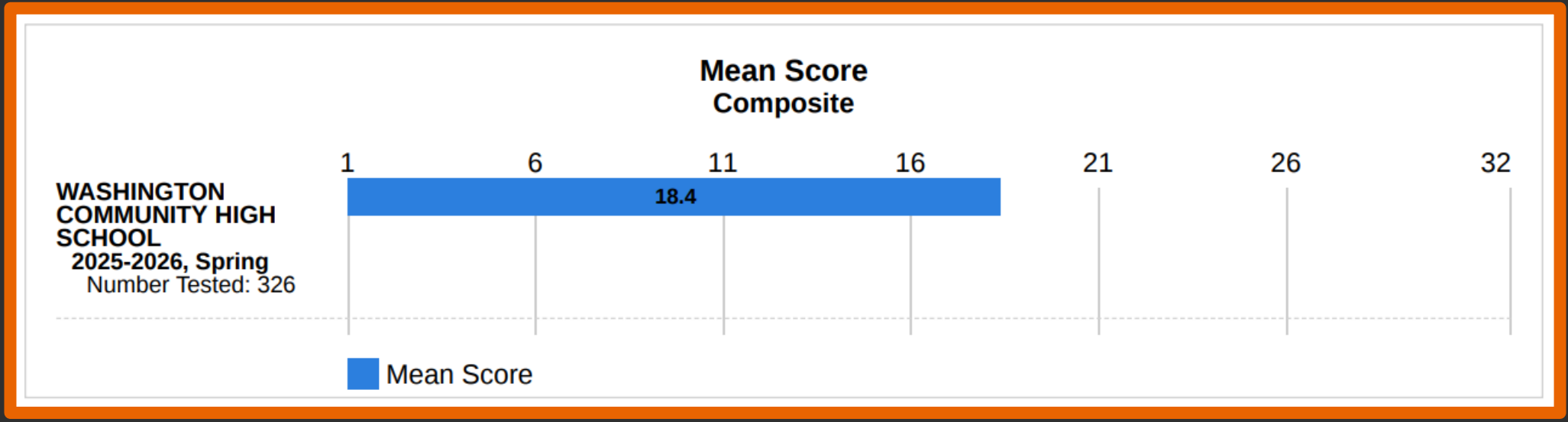
10TH GRADE



PreACT 9 Secure Composite Mean Score

SCHOOL DAY SPRING 2026

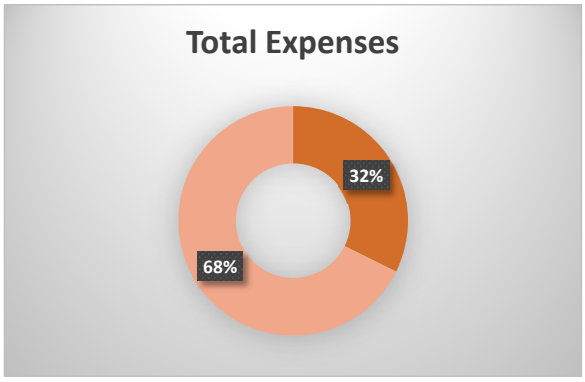
9TH GRADE

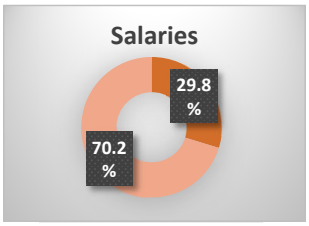


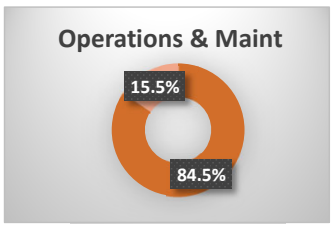
Washington Community High School
2026-2027 Expense Report
As of October 30, 2026

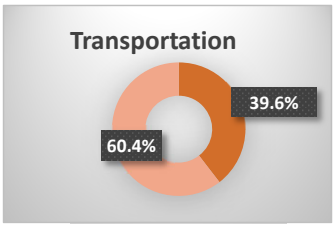
Expenses by Fund		Budgeted		Actual	% Expended	Remaining
Education Fund - 10	$	*23,082,992.72*	$	*6,805,484.92*	29.5%	70.5%
Operations & Maintenance Fund - 20	$	*7,451,520.50*	$	*2,422,088.04*	32.5%	67.5%
Bond & Interest Fund - 30	$	*2,254,147.50*	$	*486,686.39*	21.6%	78.4%
Transportaton Fund - 40	$	*1,733,521.26*	$	*625,091.79*	36.1%	63.9%
Transportation Special Ed Coop Fund - 41	$	*1,483,078.61*	$	*271,910.53*	18.3%	81.7%
IMRF/Social Security Fund - 50	$	*706,593.91*	$	*188,350.53*	26.7%	73.3%
Capital Improvements Fund - 60	$	*4,600,232.00*	$	*1,733,619.41*	37.7%	62.3%
Working Cash Fund - 70	$	-	$	-	0.0%	0.0%
Tort Immunity Fund - 80	$	*102,121.51*	$	*12,020.08*	11.8%	88.2%
Life Safety Fund - 90	$	*4,700,000.00*	$	*2,346,181.47*	49.9%	50.1%
Totals	***$***	***46,114,208.01***	***$***	***14,891,433.16***	**32.3%**	**67.7%**
		-		-	-	

Itemized Expenses:		Budgeted		Actual	% Expended	% Remaining
Payroll	$	14,517,225.28	$	4,322,671.47	29.8%	70.2%
Retirement/Insurance	$	5,289,279.81	$	1,592,444.34	30.1%	69.9%
IMRF/Social Security	$	706,593.91	$	188,350.53	26.7%	73.3%
Cafeteria	$	571,235.00	$	123,392.28	21.6%	78.4%
Athletics	$	399,637.19	$	134,025.77	33.5%	66.5%
Out of District Tuition	$	947,433.00	$	255,977.59	27.0%	73.0%
Other	$	7,479,816.04	$	814,754.00	10.9%	89.1%
Operations & Maintenance	$	2,662,244.16	$	2,249,438.51	84.5%	15.5%
Transportation	$	1,282,822.00	$	507,747.05	39.6%	60.4%
Special Ed Transportation Coop	$	601,420.61	$	124,124.27	20.6%	79.4%
Bond	$	2,254,147.50	$	486,686.39	21.6%	78.4%
Capital Projects	$	4,600,232.00	$	1,733,619.41	37.7%	62.3%
Tort Immunity	$	102,121.51	$	12,020.08	11.8%	88.2%
Life Safety	$	4,700,000.00	$	2,346,181.47	49.9%	50.1%





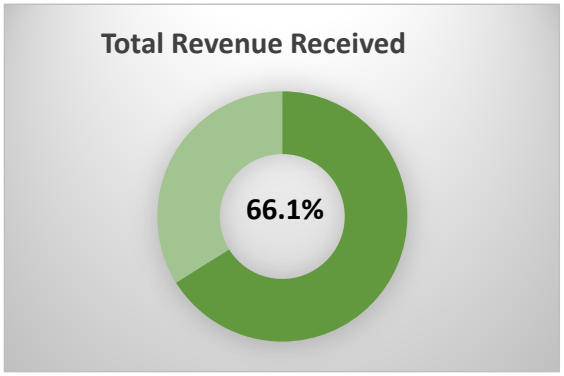


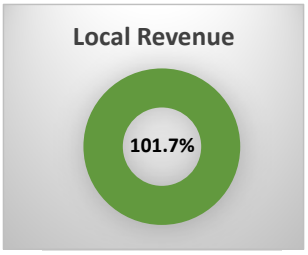


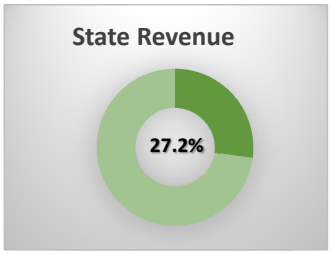
Washington Community High School
2026-2027 Revenue Report
As of October 30, 2026

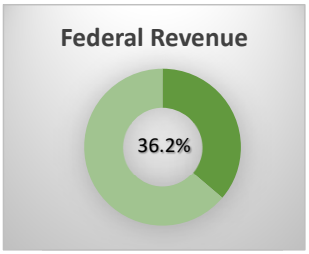
Revenue by Fund		Budgeted		Actual	% Received	Remaining
Education Fund - 10	$	*23,135,463.80*	$	15,987,186.05	69.1%	30.9%
Operations & Maintenance Fund - 20	$	*3,194,810.63*	$	2,675,757.88	83.8%	16.2%
Bond & Interest Fund - 30	$	*2,274,271.72*	$	2,221,408.55	97.7%	2.3%
Transportation Fund - 40	$	*1,734,369.23*	$	965,169.21	55.6%	44.4%
Transportation Special Ed Coop Fund - 41	$	*1,483,078.61*	$	330,609.95	22.3%	77.7%
IMRF/Social Security Fund - 50	$	*572,840.59*	$	511,539.85	89.3%	10.7%
Capital Improvements Fund - 60	$	*4,504,000.00*	$	1,624,000.31	36.1%	63.9%
Working Cash Fund - 70	$	*332,137.06*	$	272,631.87	82.1%	17.9%
Tort Immunity Fund - 80	$	*102,121.38*	$	98,229.51	96.2%	3.8%
Life Safety Fund - 90	$	*61,070.00*	$	49,162.89	80.5%	19.5%
Totals	**$**	***37,394,163.02***	**$**	**24,735,696.07**	**66.1%**	**33.9%**
		-		-		

Itemized Revenues:		Budgeted		Actual	% Received	% Remaining
General Levy	$	18,687,889.55	$	19,013,455.57	101.7%	0.0%
Special Education	$	696,461.44	$	-	0.0%	100.0%
Replacement Tax	$	260,350.00	$	118,838.40	45.6%	54.4%
Interest	$	995,336.34	$	394,037.32	39.6%	60.4%
Cafeteria	$	592,050.00	$	229,585.97	38.8%	61.2%
Student Fees	$	143,350.00	$	72,925.56	50.9%	49.1%
Textbook rental	$	115,010.00	$	142,914.93	124.3%	0.0%
Other revenue	$	864,245.44	$	178,949.79	20.7%	79.3%
General State Aid	$	8,046,662.64	$	2,191,998.00	27.2%	72.8%
State Grants	$	269,989.00	$	89,096.95	33.0%	67.0%
Transportation Special Education	$	332,750.00	$	114,292.15	34.3%	65.7%
Transportation Special Education Coop	$	1,483,078.61	$	330,446.68	22.3%	77.7%
Federal Grants	$	649,990.00	$	235,154.75	36.2%	63.8%
Principal on Bonds Sold	$	-	$	-	0.0%	0.0%
Transfers	$	4,257,000.00	$	1,624,000.00	38.1%	61.9%









School Treasurer's Monthly Statement

To The School Board of Washington School District 308, Tazewell County

9/1/2026	2026	Cash	Education 1	Building 2	B/I 3	Transp 4	SPEC ED TR 41	IMPR 5	CAP PROJECTS 6	W/C 7	TIJF 8	L/Safe 9
	Balance	7,801,172.74	6,000,056.69	1,588,846.37	1,291,492.32	558,998.88	(18,365.47)	327,718.74	(1,254,131.91)	146,059.80	64,291.85	(903,794.53)
09/01	Miscellaneous	111.00	111.00									
09/01	Game Receipts	472.00	472.00									
09/01	LEVY - General	2,055,363.23	1,366,156.76	273,509.25	238,718.11	86,662.33		53,681.98		26,152.44	10,474.14	8.22
09/03	Game Receipts	2,689.00	2,689.00									
09/09	USAC	3,391.00	3,391.00									
09/10	Miscellaneous	171.00	171.00									
09/14	Miscellaneous	186.00	186.00									
09/14	State Aid	190.24	190.24									
09/14	State Aid	776.84	776.84									
09/14	State Aid	9,167.95	9,167.95									
09/14	State Aid	45,647.50	45,647.50									
09/14	State Aid	365,333.00	365,333.00									
09/14	Miscellaneous	218.00	218.00									
09/14	Game Receipts	345.00	345.00									
09/17	Miscellaneous	62.00	62.00									
09/17	Miscellaneous	62.00	62.00									
09/17	Miscellaneous	170.00	170.00									
09/17	Miscellaneous	240.00	240.00									
09/17	Game Receipts	761.00	761.00									
09/17	Miscellaneous	5,132.33	5,132.33									
09/17	Game Receipts	7,430.00	7,430.00									
09/18	Miscellaneous	1,000.00	1,000.00									
09/18	Miscellaneous	50.00	50.00									
09/22	State Aid	5,281.00	5,281.00									
09/22	State Aid	5,560.00	5,560.00									
09/22	State Aid	365,333.00	365,333.00									
09/22	Miscellaneous	188.00	188.00									
09/22	Miscellaneous	13,885.48		13,885.48								
09/22	Miscellaneous	81,895.36	35,962.51			269.41	45,646.58	16.86				
09/23	Game Receipts	401.00	401.00									
09/23	Miscellaneous	56.00	56.00									
09/23	Miscellaneous	15,476.88					15,476.88					
09/24	Miscellaneous	168.00	168.00									
09/24	Miscellaneous	733.19	733.19									
09/24	Miscellaneous	331.54	331.54									
09/25	IDES	21,189.47	21,189.47									
09/30	Miscellaneous	75.00	75.00									
09/30	Miscellaneous	221.60	221.60									
09/30	Miscellaneous	250.00	250.00									
09/30	Miscellaneous	250.00	250.00									
09/30	Miscellaneous	266.00	266.00									
09/30	Game Receipts	573.00	573.00									
09/30	Game Receipts	740.00	740.00									
09/30	State Aid	609.94	609.94									
09/30	State Aid	2,996.52				2,996.52						
09/30	State Aid	7,338.13	7,338.13									
09/30	State Aid	12,780.12	12,780.12									
09/30	State Aid	21,171.89	21,171.89									

09/30	State Aid	111,295.63				111,295.63							
09/30	Webpay	80,708.18	80,708.18										
09/30	Cafeteria	6,096.65	6,096.65										
09/30	Interest	10,060.07	4,813.50	0.00	4,525.20	455.24	49.99	0.00	0.31	0.00	215.18	0.65	
	Total Receipts	3,264,900.74	2,380,860.34	287,394.73	243,243.31	201,679.13	61,173.45	53,698.84	0.31	26,152.44	10,689.32	8.87	
		- - -

		238657	10.75	10.75									
		238660	8.10	8.10									
		238680	10.31	10.31									
		238690	9.70	9.70									
		238703	160.00	160.00									
		238740	13.75	13.75									
		238747	18.35	18.35									
		238748	200.00	200.00									
		238749	13.45	13.45									
		238757	17.95	17.95									
		238784	60.00	60.00									
		238785	8.95	8.95									
		238807	11.45	11.45									
		238822	63.70	63.70									
		238826	123.01	123.01									
		238896	75.00	75.00									
		238905	15,975.00										15,975.00
		238916	16,200.00		16,200.00								
		239023	47.70	47.70									
		239051	275.00	275.00									
		239081	250.00	250.00									
		239110	82.75				82.75						
		239129	65.00	65.00									
		239130	470.00	470.00									
		239148	561.63	561.63									
		239152	300.00	300.00									
		239168	24.00	24.00									
		239169	120.00	120.00									
		239171	500.00	500.00									
		239176	150.00	150.00									
		239180	359.00	359.00									
		239182	130.00	130.00									
		239195	48.50	48.50									
		239196	3,868.92	3,868.92									
		239204	44.90	44.90									
		239205	35.00	35.00									
		239213	150.00	150.00									
		239217	2,868.75		2,868.75								
		239226	225.00	225.00									
		239227	45.65	45.65									
		239228	12.00	12.00									
		239229	150.00	150.00									
		239232	50.00	50.00									
		239237	83.94	83.94									
		239242	500.00	500.00									
		239245	50.00	50.00									
		239260	68,600.00	68,600.00									
		239263	350.00	350.00									
		239271	300.00	300.00									
		239275	130.00	130.00									
		239277	150.00	150.00									
		239285	450.00	450.00									

		239286	60.00	60.00									
		239296	350.00	350.00									
		239310	20,000.00					20,000.00					
		15006	789.00	789.00									
		15007	16.00	16.00									
		15008	60.00	60.00									
		15005	679.04	679.04									
		EFTPS	2,660.10	2,646.64	13.46								
		EFTPS	920.79	920.79									
		EFTPS	7,201.39	7,164.96	36.43								
		EFTPS	41,554.41	41,345.58	208.83								
		EFTPS	32,009.51	7,655.47	1,186.85		1,273.14	2,459.52	19,434.53				
			222,371.94	142,632.68	20,514.32	0.00	1,355.89	22,459.52	19,434.53	0.00	0.00	0.00	15,975.00

Investment Report 10.31.2026

	Education	Building	Designated Funds	Bond & Int	Transportation	IMRF	Working Cash	Life Safety
ISDLAF - 3.791%		$5.22						
ISDMAX - 3.813%	$801,154.40	$831,150.42		$17,790.66	$86,734.80	$8,576.14	$148,158.11	$67.71
Heartland IMA - 3.44%	$2,112,098.38							
Desingated Funds (CIL Invest) - 3.04%			$38,069.02					
Desingated Funds Investments - 4.33%			$2,828,224.00					
Total	**$2,913,252.78**	**$831,155.64**	**$2,866,293.02**	**$17,790.66**	**$86,734.80**	**$8,576.14**	**$148,158.11**	**$67.71**

Total Investments

$6,872,028.86

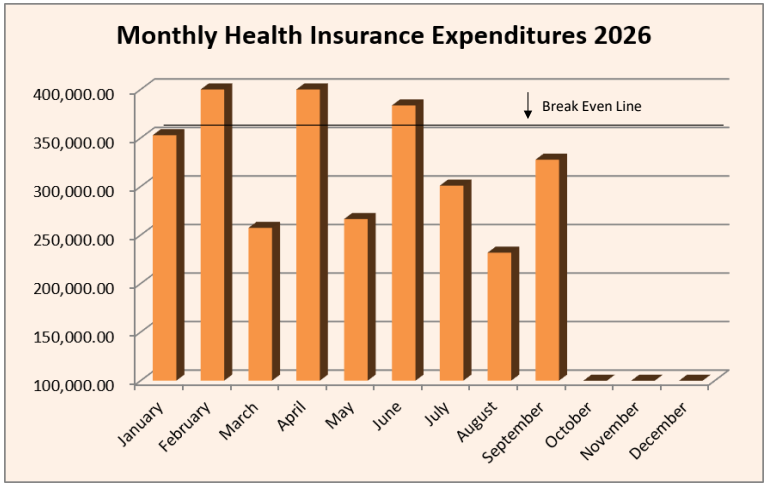
Cash On Hand Investment Report 10.31.2026

	Education	Building	Bond & Int	Transportation	IMRF	Working Cash	Tort
Starting Balance	$ 13,161,951.15	$ 4,903,860.32	$ *134,305.51*	$ 1,235,381.72	$ 427,856.36	$ 2,533,841.75	$ 85,306.70
Deposit	$ 2,000,000.00		$ *2,100,000.00*				$ 50,000.00
Withdrawal			$ *400,000.00*				
Interest	$ 46,522.26	$ 15,316.17	$ *4,785.96*	$ 3,858.45	$ 1,336.32	$ 7,913.92	$ 317.19
Ending Balance	**$ 15,208,473.41**	**$ 4,919,176.49**	**$ 1,839,091.47**	**$ 1,239,240.17**	**$ 429,192.68**	**$ 2,541,755.67**	**$ 135,623.89**

Total Investments

$26,312,553.78

Calendar Year Insurance Report thru 9/30/2026			
Insurance Costs	**Last Year 2025**	**This year 2026**	**Difference**
Medical	$1,587,009	$1,278,773	-$308,236
Pharmacy	$548,992	$612,516	$63,524
Dental	$146,240	$125,265	-$20,975
Vision	$4,036	$3,225	-$811
Stop Loss/Admin Fees	$637,218	$717,137	$79,919
Total Fixed/Claim	**$2,923,496**	**$2,736,916**	**-$186,579**
Less Spec Reimb	**$146,742**	**$455,008**	**$308,266**
Total Cost	***$2,776,754***	***$2,281,908***	**-$494,846**



Year-to-Date Revenue	$	3,365,487
Year-to-Date Expenses	$	3,029,954
Revenue vs. Expenses	$	335,533

Health Trust Account Balance as of 8.31.2026

$ 1,933,115.72

HLS Bond Funding Remaining as of 10.31.2026	**$**	**2,797,916.89**

BOARD OF EDUCATION | TAZEWELL COUNTY

Washington Community High School

Tentative 2026 Tax Levy

November 2026

Truth in Taxation hearing: December 14, 2026, 7:00 PM

$20.16M

Total levy request

+4.64%

Over the 2025 extension

2.6635

Estimated tax rate per $100 EAV

Definitions

Tax Levy

A request for dollars by a taxing body for tax revenue.

2026 request: $20,162,937

Tax Levy Extension

The total dollars due to the district as calculated by the county clerk and billed to property taxpayers.

2025 extension: $19,269,048

EAV

Equalized Assessed Valuation (EAV) is the basis for property tax values and is one-third of the Fair Market Value (FMV) established by the county assessor.

Ex: $300,000 FMV = $100,000 EAV

Definitions

Tax Rate

The percentage per $100 of EAV that yields the taxes. Estimated 2026 rate: 2.6635.

Truth in Taxation

Law that provides procedures for Public Notice and Public Hearings on levy requests that exceed the previous year's extension by more than 5%.

PTELL or "Tax Cap"

Law limiting the extension taxing bodies can receive to 5% or the CPI, whichever is less. PTELL does not cap individual tax bills, but limits the aggregate amount a taxing body can receive.

CPI

Consumer Price Index. The measure of inflation set by the US Bureau of Labor Statistics. CPI applied to the 2026 levy: 2.7%.

Impact of PTELL

The cap compounds every year

Revenue received through the 2025 extension sets the basis of the Tax Cap calculation for the 2026 levy.

If the district lowers its 2025 levy, it loses that amount, compounded by CPI, every year going forward.

The district is penalized under the Tax Cap in future years because each year is limited by the prior year's extension.

Example: a $200,000 reduction in the 2025 extension, at 2.7% CPI

2026 levy cap reduced by	**$205,400**
2027 levy cap reduced by	**$210,946**
Revenue lost in two years	**$416,346**

PTELL “Tax Cap” calculator

1 **2025 capped extension**

$17,017,676

Basis for the 2026 cap

2 **× (1 + CPI of 2.7%)**

$17,477,153

Maximum on existing property

3 **÷ existing-property EAV**

2.3562

Limiting rate per $100 of EAV ($741,755,339 existing EAV)

4 **× total EAV**

$17,609,790

Estimated capped extension (total EAV $747,384,639)

+$592,114

Max new tax-capped dollars (+3.48%)

+$459,477

from existing property at 2.7%

+$132,637

from new property ($5,629,300 EAV)

PTELL impact for WCHS

2.7%

CPI for the 2026 levy: the maximum increase on existing property

PTELL limits the extension on existing property to the lesser of CPI or 5%.

Costs are growing faster than the cap



Costs of operating the school are exceeding the 2.7% we can request, so even at the maximum allowed our revenues are not keeping up with rising costs.

Education Fund 2027-28 budget model vs. 2026-27: salaries $11.41M to $11.91M; benefits $5.03M to $5.24M.

Levy timeline: September

1 **September** — 2 November — 3 December — 4 March – September

The Tazewell County Supervisor of Assessments sends a "current" estimate of EAV for our taxing district:

- Final 2025 EAV for taxable extension
- 2026 new construction
- 2026 +/- assessor changes
- Updated farmland values for 2026
- Equalization factors
- Recaptured and/or new TIF and EZ zones

Subject to changes made by the Board of Review

$747.4M

Estimated 2026 EAV (September 1 estimate)

+6.30% over the 2025 actual rate-setting EAV of $703,070,302

Levy timeline: November



Tentative levy presented to the Board

- Illinois law requires that at least 20 days before adopting its aggregate levy, the Board estimate the dollar amount of budget requirements and the aggregate levy for the year.
- Adopt a Resolution of Budget Estimates (revenues and expenditures for 2027-28) and the aggregate levy.
- Truth in Taxation hearing is set for December 14, 2026 at 7:00 PM (PMA worksheet) if the levy requires one.

$20,162,937

Tentative 2026 levy request

+4.64% over the 2025 extension of $19,269,048

Levy timeline: December



Board approval of the levy

- Truth in Taxation hearing, if required (scheduled December 14, 2026, 7:00 PM): required for any levy request greater than 5% of the prior year's extension.
- Board of Education approves the levy at the December BOE meeting.
- Levy must be delivered to the county no later than the last Tuesday in December (December 29, 2026). No exceptions!

4.99%

Capped levy increase over the 2025 extension

Under the 5% threshold, so no hearing is required, but only $2,252 below it.

Levy timeline: March – September

1 September

2 November

3 December

4 **March – September**



March 2027

The district receives the Tax Computation Report for verification from the County Clerk's Office.



May 2027

The district receives the final Tax Computation Report and CPI from the County Clerk's Office.



June – Sept 2027

The district receives disbursements of real estate taxes.

Year-over-year EAV increases

5.50%

EAV increase, existing property

6.30%

EAV increase with new property

2.70%

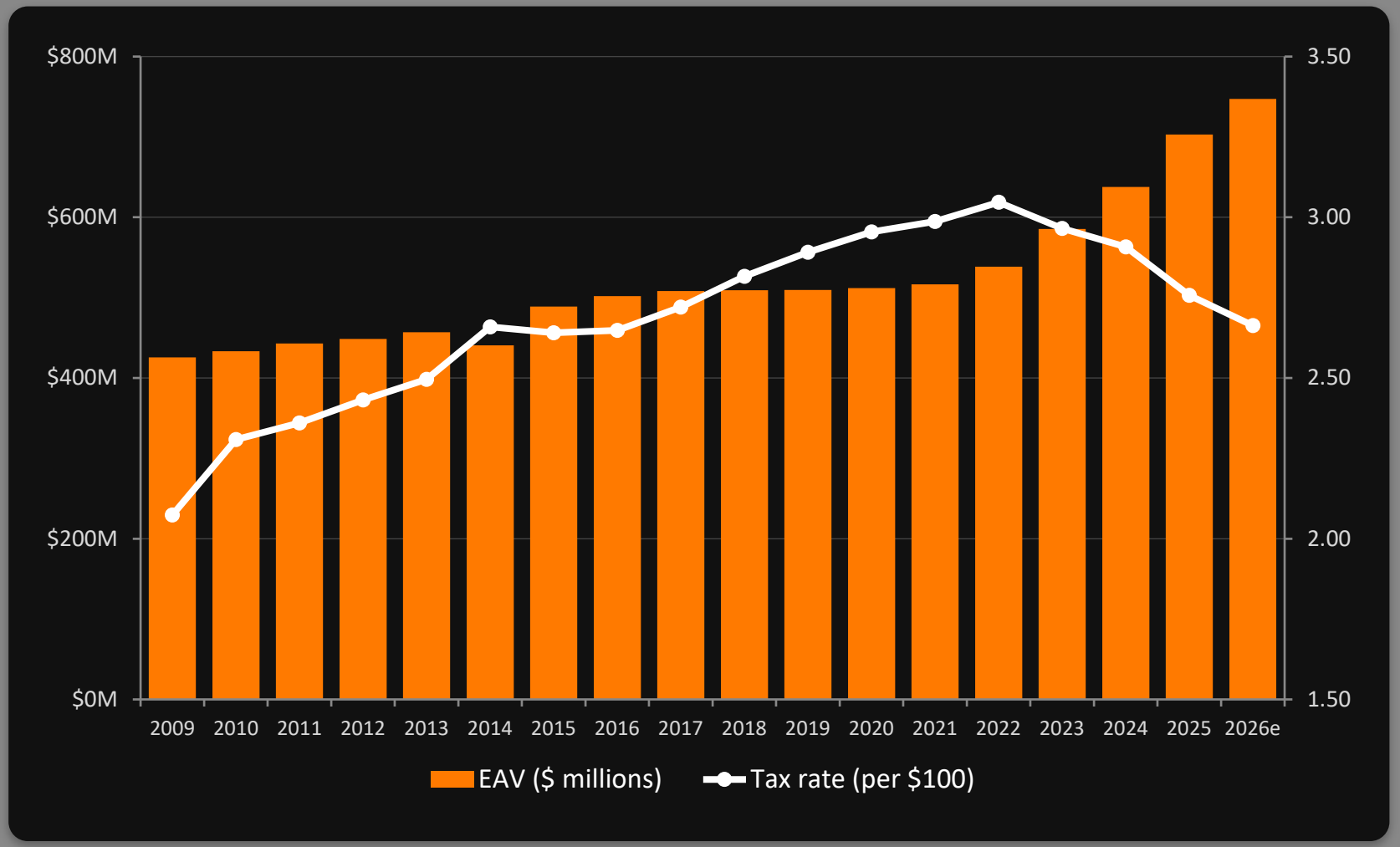
Max rate increase, existing property

2026 EAV (September 1 estimate)

Rate-setting EAV (existing property)	$741,755,339
+ New construction	$5,321,260
+ Enterprise Zone recovery	$308,040
+ TIF recovery	$0
Total EAV	**$747,384,639**

2025 actual rate-setting EAV: $703,070,302 (the September estimate was $704,387,208).

EAV and tax rate history



+75.6%

EAV growth since 2009 ($425.7M to $747.4M est.)

2.6635

Estimated 2026 rate: lowest since 2016

4 years

of consecutive tax rate decreases (2023 to 2026 est.)

Impact of TIF and Enterprise Zone on EAV

Enterprise Zone

$308,040

EAV expiring for the 2026 levy

- Recaptured tax revenue of about $8,205 at the 2.6635 rate
- Included in the $747.4M total estimated EAV
- Figure is a September 1 estimate from the Supervisor of Assessments

TIF

$0

TIF recovery in the 2026 levy

- No TIF recovery is included in the 2026 EAV estimate
- Total EAV is $747.4M with no TIF adjustment

2026 levy: expected extension and rate

6.30% EAV change

2.7% CPI

2.7% Max new tax-capped dollars on existing property

Fund	Estimated tax extension	Estimated tax rate
Operating extension	$17,609,790	2.3562
Bond & interest extension	$2,296,629	0.3073
Total extension	**$19,906,419**	**2.6635**

Operating extension is capped by PTELL; bond & interest is extended outside the cap.

Tax rate per $100 of EAV

2.7571
2025

2.6635
2026 est.

Decrease of 0.0936

2025 includes $115,304 of PTAB recapture (0.0164); without it the rate was 2.7407. The 2026 estimate excludes any PTAB recapture.

2026 tax levy request

4.64%

Total levy increase

$20,162,937 vs. $19,269,048 for 2025 (+$893,889)

2.7%

Max increase on existing property

CPI for the 2026 levy

-0.0936

Decrease in tax rate

2.7571 in 2025 to 2.6635 estimated for 2026

2.6635

Expected tax rate

Per $100 of EAV

2026 levy request by fund

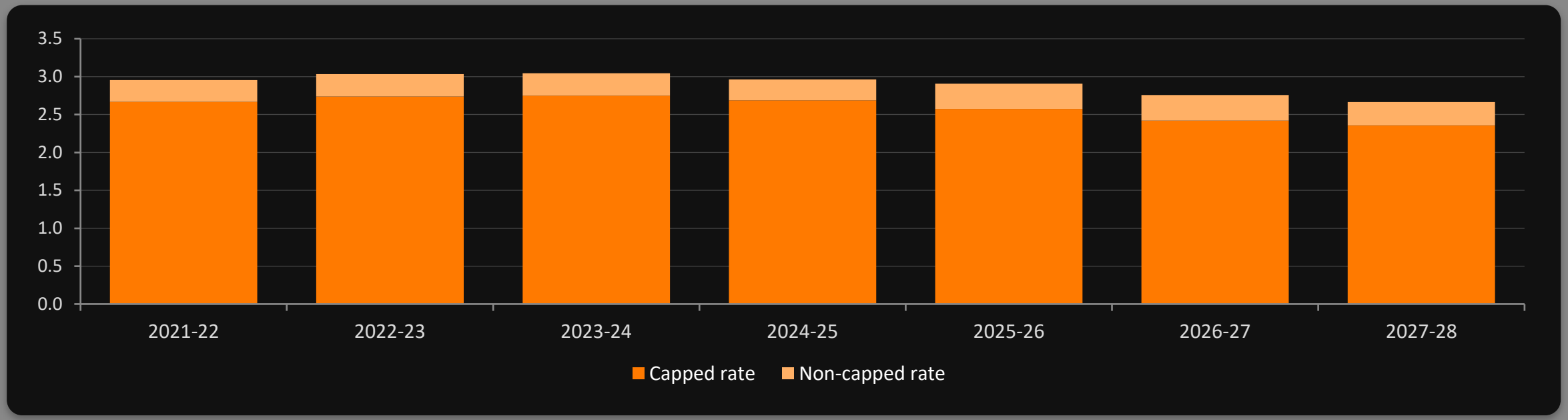
Fund	2026 levy request	Est. rate	Change vs. 2025
Education (10)	$13,057,000	1.7219	+$869,065
Building / O&M (20)	$2,579,495	0.3402	$0
Transportation (40)	$900,000	0.1187	+$82,681
Working Cash (70)	$100,000	0.0132	-$146,637
IMRF / FICA (50)	$226,263	0.0298	+$7,608
Social Security (50)	$297,634	0.0393	+$10,008
Health Life Safety (90)	$50	<0.0001	-$20
Tort Immunity (80)	$102,548	0.0135	+$3,767
Special Education (10)	$603,318	0.0796	+$22,160
Bond & Interest (30)	$2,296,629	0.3073	+$45,257
Total levy	**$20,162,937**	**2.6635**	**+$893,889**

Why the levy sits above the cap

The capped levy of $17,866,308 is $256,518 above the estimated PTELL maximum, so every available capped dollar is captured.

The county applies a 98.56% reduction factor to hold the extension at the cap.

Capped vs. non-capped tax rate



Rate per $100 EAV	21-22	22-23	23-24	24-25	25-26	26-27	27-28
Capped	2.6663	2.7386	2.7502	2.6864	2.5757	2.4205	2.3562
Non-capped	0.2883	0.2950	0.2963	0.2758	0.3320	0.3366	0.3073
Total	**2.9546**	**2.9869**	**3.0465**	**2.9650**	**2.9077**	**2.7571**	**2.6635**

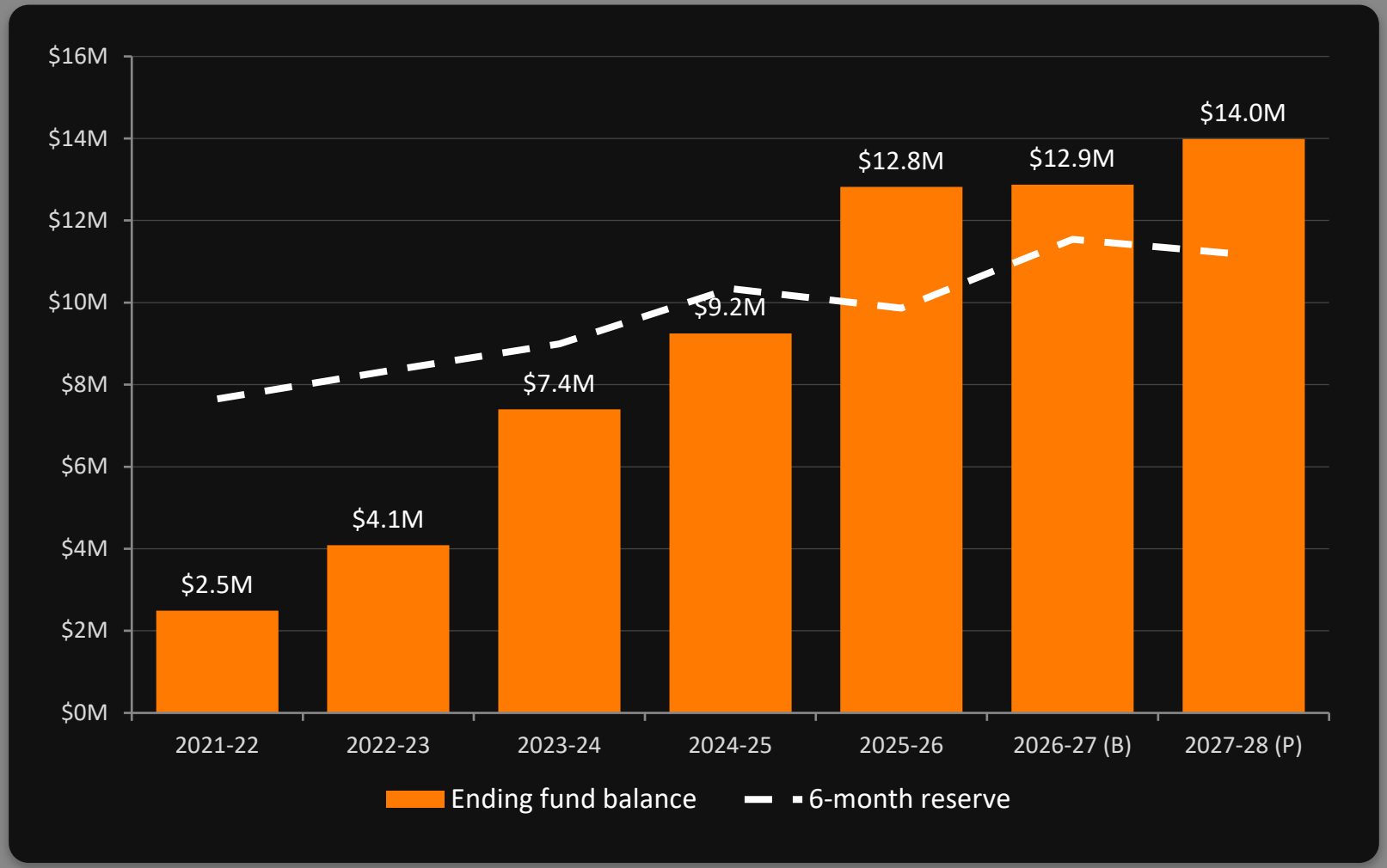
Projected fund balances

Fund	2025-26	2026-27 budgeted	2027-28 projected
Education (10)	$12,820,470	$12,872,941	$13,984,056
Operations & Maintenance (20)	$8,761,024	$4,504,314	$4,554,078
Bond & Interest (30)	$151,089	$171,213	$171,213
Transportation (40)	$1,280,592	$1,281,440	$1,453,049
IMRF / Social Security (50)	$190,761	$191,828	$264,580
Capital Projects (60)	$96,232	$0	$254,330
Working Cash (70)	$2,417,307	$2,749,444	$2,885,092
Tort (80)	$102,349	$102,349	$103,166
Health Life Safety (90)	$4,655,107	$16,177	$77,836
Total	**$30,474,931**	**$21,889,706**	**$23,747,400**

What moves in 2026-27

- O&M falls $4.3M: a $4.26M transfer funds $4.6M of capital improvements.
- Health Life Safety falls $4.6M as $4.7M of asbestos projects are budgeted.
- Education Fund holds near $12.9M.

Education Fund: balance history

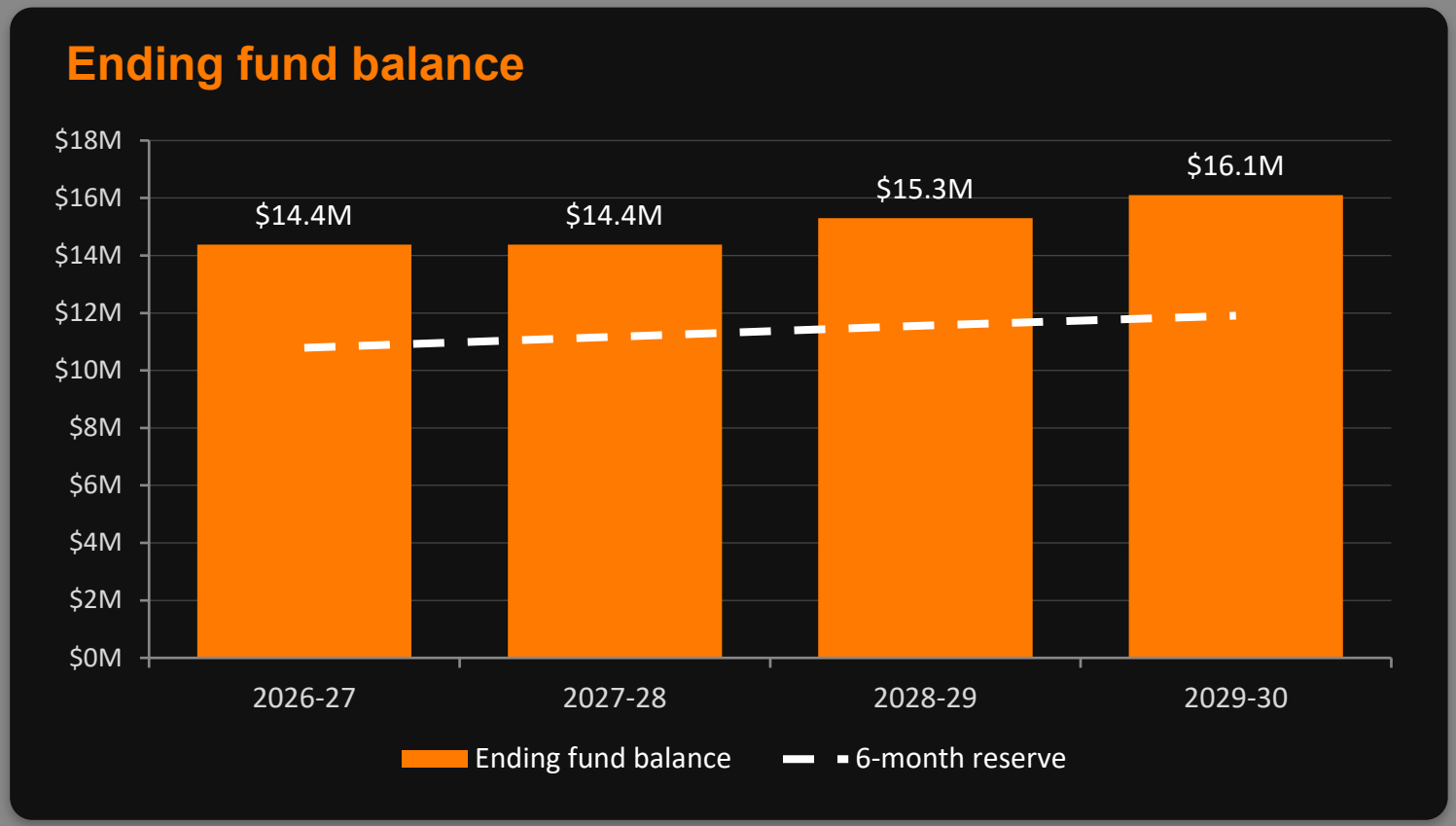


Funds instructional and administrative functions of the District. The dashed white line is the 6-month reserve benchmark.

7.8 months

of reserves at the end of 2025-26, up from 2.0 months in 2021-22. 7.5 months projected for 2027-28.

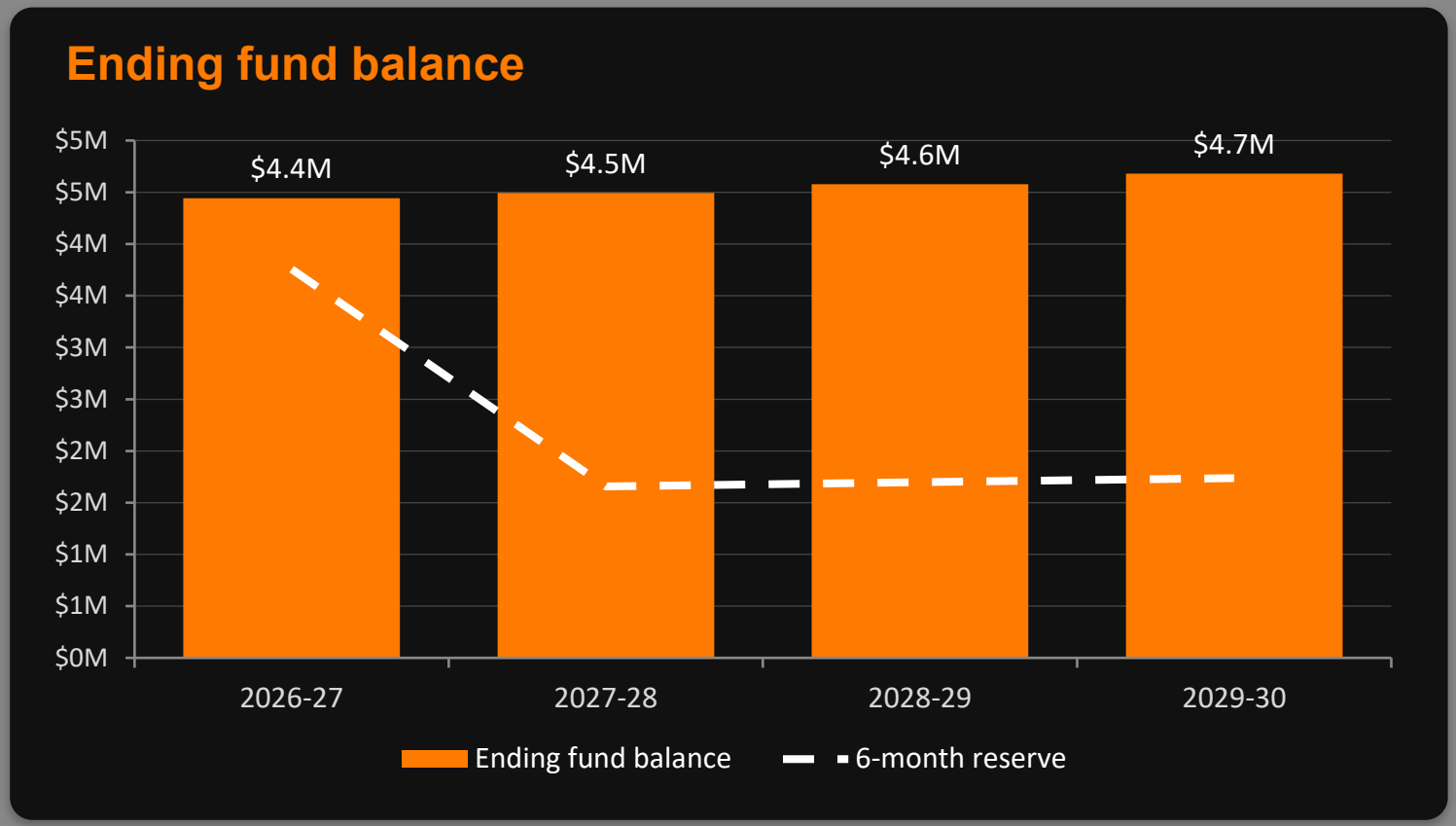
Education Fund: scenario





Ending balance grows from $14.4M to $16.1M and stays at 7.7 to 8.1 months of reserves, above the 6-month line every year.

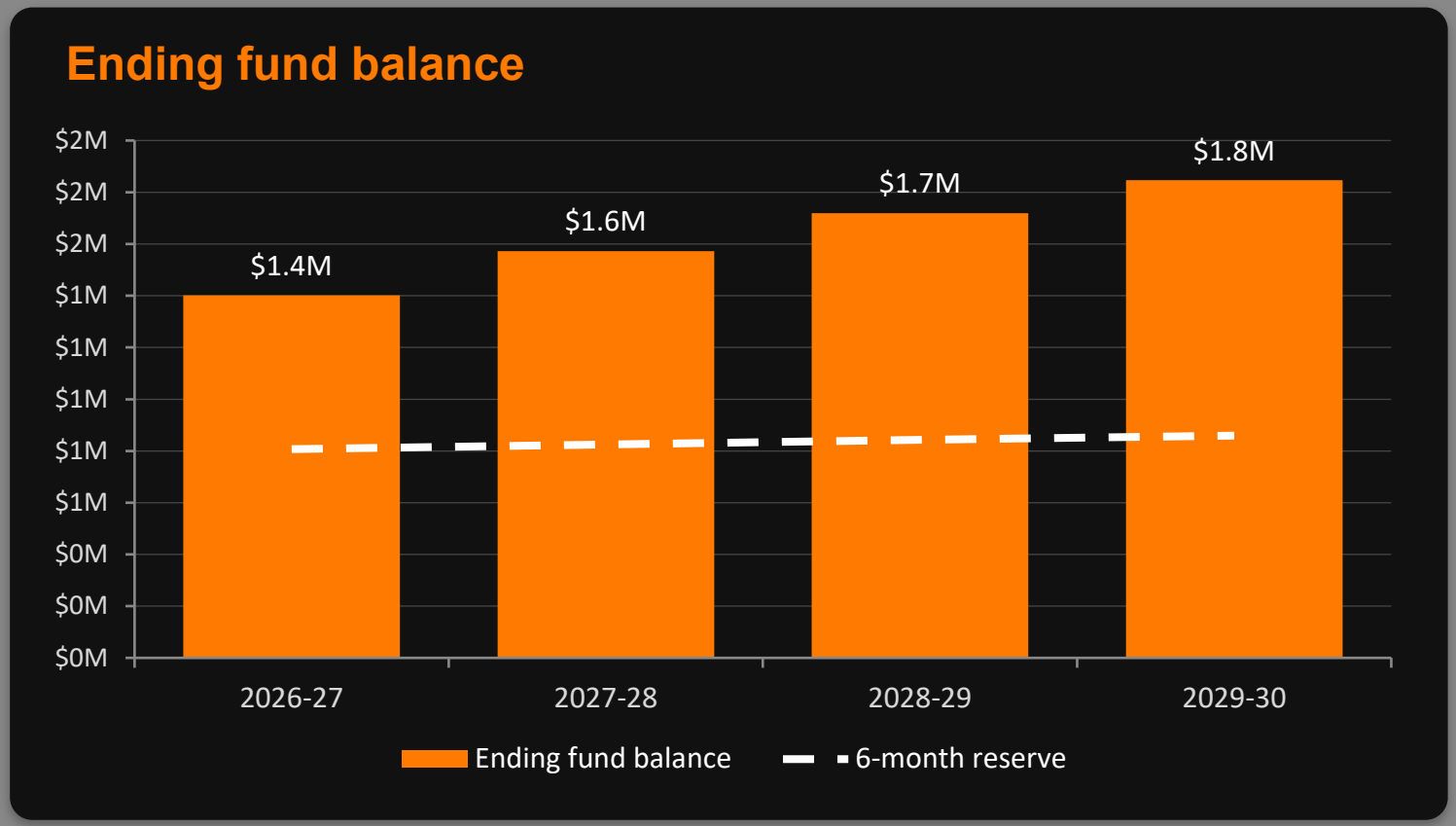
Operations and Maintenance Fund: scenario





After $7.5M of 2026-27 spending the balance holds near $4.5M, and reserves rebuild from 7.1 to about 16 months.

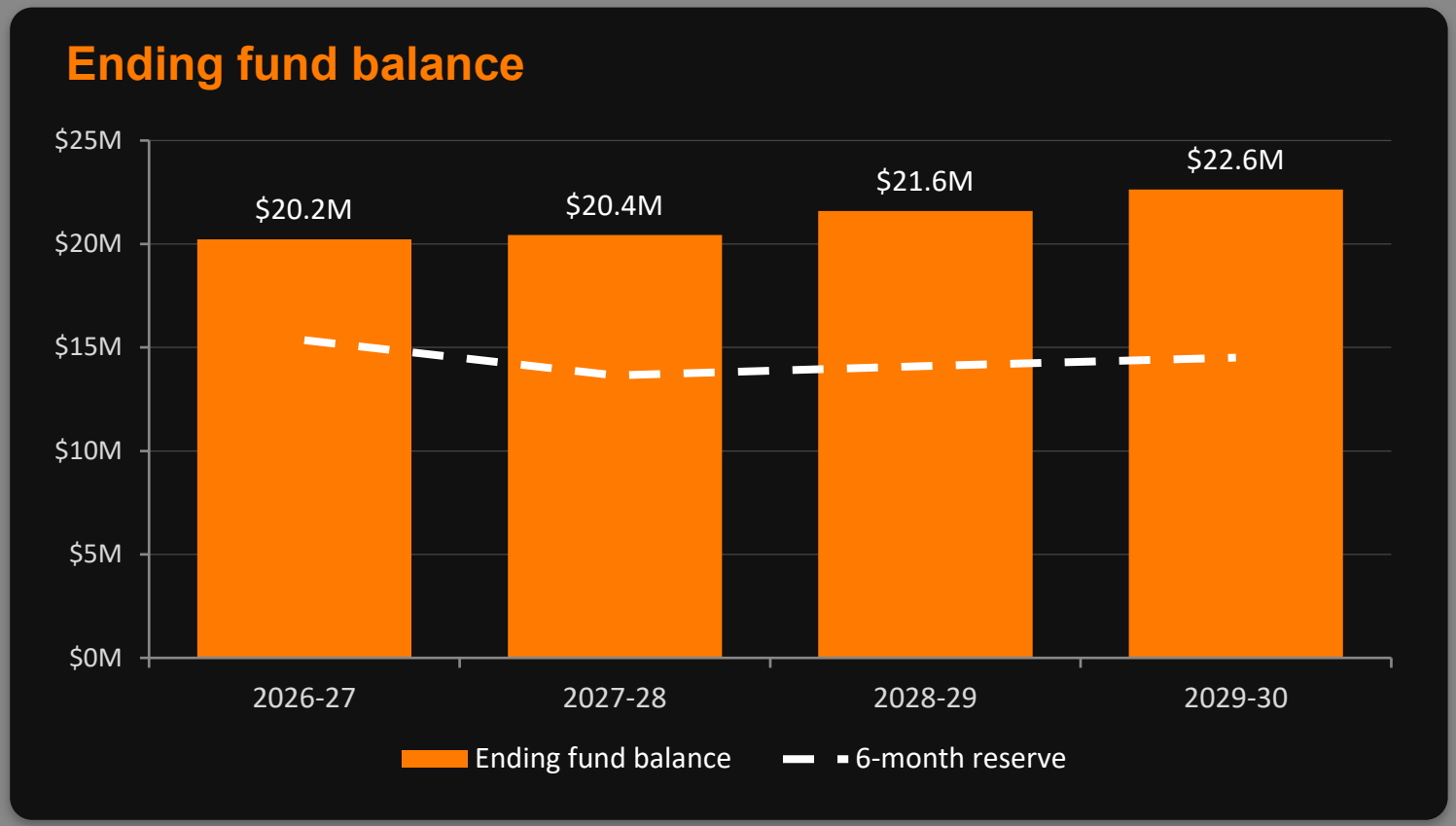
Transportation Fund: scenario





Balance grows from $1.4M to $1.8M, and reserves climb from 10.4 to 12.9 months.

Operating funds (10, 20, 40): scenario



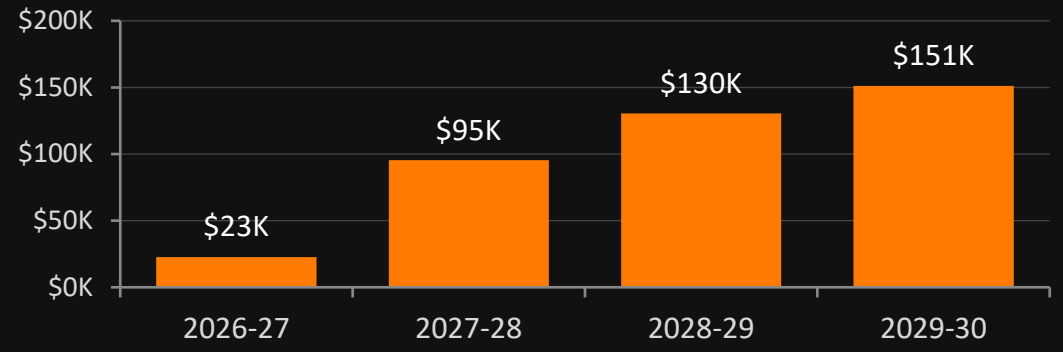


Combined balance grows from $20.2M to $22.6M, and reserves rise from 7.9 to 9.4 months.

Other funds: scenario ending balances

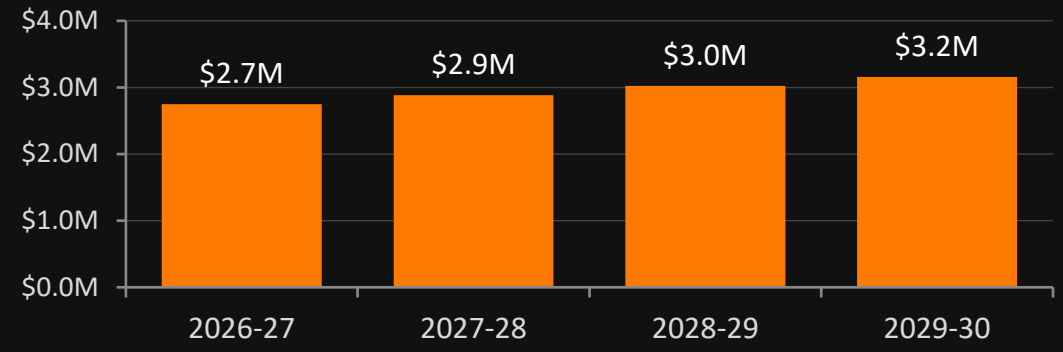
IMRF / FICA (50)

Reserves: 0.4 to 2.3 months



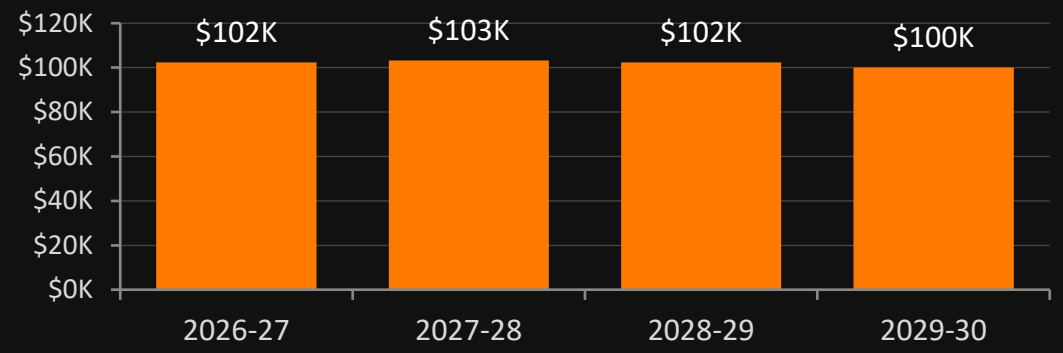
Working Cash (70)

Months in reserves not calculated



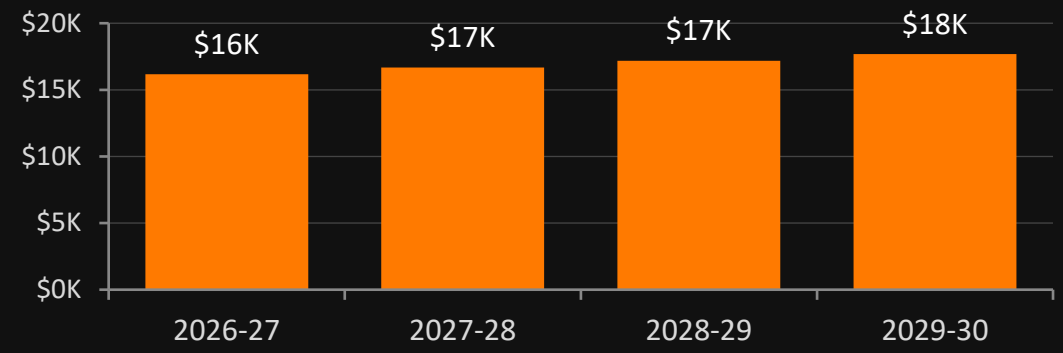
Tort (80)

Reserves: 12.0 to 11.3 months



Health Life Safety (90)

Months in reserves not calculated



Operating fund balances and Miller ratio

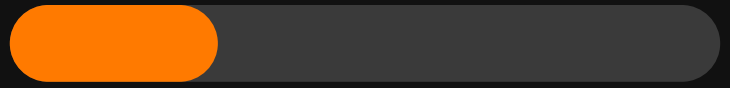
Ending balances, last three years

	2023-24	2024-25	2025-26
Education (10)	$7,398,726	$9,246,409	$12,820,470
O&M (20)	$6,941,794	$7,816,757	$8,761,024
Transportation (40)	$852,760	$1,075,056	$1,280,592
Total operating	**$15,193,280**	**$18,138,221**	**$22,862,086**
Months of reserve	**7.6**	**8.7**	**11.7**

Balances stay above a 6-month reserve in all three years.

Miller ratio

0.73



0 2.5 limit

Cash reserve balance to expenditure ratio. It must be below 2.5.

BOARD OF EDUCATION | TAZEWELL COUNTY

Questions?

Washington Community High School | 2026 Levy

2026-27 Course Proposals and Curriculum Revisions

(Implemented 2027-28 School Year)

CAREER TECHNICAL EDUCATION (CTE)

COURSE TITLE/COURSE DESCRIPTION CHANGE

GRAPHIC COMMUNICATION to **COMMUNICATION AND DESIGN**

Prerequisites: None
Grade-level: 9-12
Course length: 1 Semester

This course develops students' ability to communicate effectively in business and professional environments. Emphasis is placed on speaking, listening, critical thinking, reading, writing, nonverbal communication, and the use of technology. Students will create and design projects such as advertisements, social media content, presentations, promotional materials, business documents, digital graphics, and other communication pieces for a specific audience. Through hands-on, project-based learning, students will use creative design and technology to communicate ideas clearly, professionally, and effectively.

DRIVERS ED/PE

NEW COURSE PROPOSAL

HEALTH, SPORT, AND FITNESS CAREERS

Pre-Requisites: B or better in all previous P.E. Classes
Grade-level: 11, 12
Course length: Semester

Course Description:

Health, Sport & Fitness Careers would offer students an opportunity to work through units in a classroom setting that provide a pathway into Coaching, Officiating, Athletic Training and other Sport and Fitness career options. The course would provide an optional opportunity to obtain coaching certification or an opportunity to become a licensed official for the IHSA. This class would be a lab style/classroom style class that will have a physical activity component of the class. Students would be able to take the class one time in their HS career.

Rationale:

We are in a time frame where athletics are in need of quality individuals as both officials and coaches. This would give a real life opportunity for students to get involved with giving back to the sports and communities they live in by being a part of interscholastic activities in multiple roles. There would also be potential for growth within this course for students to get an inside look at other career opportunities such as athletic training, sports and recreation management, etc.

Additional Information and Considerations:

This course could also provide opportunities to be built in to WCHS current activities in ways such as officiating of intramural sports and assisting in athletic training activities for IHSA Sporting events under the direction of our athletic trainer.

FINE ARTS

NEW COURSE PROPOSAL – CONTINGENT UPON ICC INSTRUCTOR APPROVAL

MUS 150 MUSIC APPRECIATION DC

Pre-Requisites: Approved reading placement score, or equivalent.
Grade-level: 11, 12
Course length: One Semester

Course Description: This is a general course introducing representative music of various periods from our musical heritage. Skills of intelligent listening are taught.

Rationale:

Course is approved as a General Education requirement in the following associate degree(s) at Illinois Central College:Arts (AA), Science (AS), Applied Science (AAS), General Studies (AGS), Engineering Science (AES), Associate in Fine Arts (AFA)

MATH

NEW COURSE PROPOSAL

ALGEBRA 1 STANDARD (Replacing Block Algebra 1)

Pre-Requisites: Placement is based on data received including 8th grade teacher recommendations, standardized test scores, and 8th grade semester grades.
Grade-level: grade 9
Course length: one credit; full- year course

Course Description: Algebra 1 Standard will follow the Algebra 1 curriculum but with co-teachers. The curriculum includes solving linear equations and inequalities in one variable, factoring, and solving quadratics in one variable, recognizing, interpreting, and graphing linear, quadratic, and exponential functions. Students should expect to spend additional time outside of class on homework. **A scientific calculator is required every day for this course. Students enrolled in this course are required to be enrolled in PAC simultaneously. Enrolling in a PAC that meets five days a week is strongly recommended.**

Rationale:

Through observations and data collected by the MTSS team, the math department is recommending Algebra 1 Standard be offered with consideration to replace the current offering of Block Algebra 1. Please see the comparison table below for rationale.

	26-27 Block Course Offering	27-28 Algebra 1 Standard Course Offering

Students are identified for course roster by 8th grader teacher recommendations, Special Education Department Chair, and MTSS Coordinators.	Students are identified for course roster by 8th grader teacher recommendations, Special Education Department Chair, and MTSS Coordinators.
Cotaught (currently 1 Math teacher and 1 Special Education teacher)	Cotaught (goal to remain 1 Math teacher, and 1 Special Ed teacher)
Algebra 1 curriculum	Algebra 1 curriculum
Block consists of 2 class periods (currently 1st-2nd hour)	Alg. 1 Standard will consist of 1 class period
2 credits (1-math, 1 math elective); must still take math sophomore and junior years	1 credit (1-math); must still take math sophomore and junior years
Larger class size results in time spent on classroom management.	Smaller class sizes will result in more time spent with student learning.
Block creates scheduling challenges by limiting options; students tend to travel together.	Algebra 1 Standard will alleviate scheduling challenges.
Students receive support/intervention in two class periods.	Students may receive additional support/intervention in Math Lab on an individualized and as needed basis.

MTSS

NEW COURSE OFFERING

FUTURE FOCUS

Pre-Requisites: Referral from the Student Support Team
Grade-level: Grades 10, 11, 12
Course length: Semester – ½ Credit

Course Description:

The Future Focus course is designed to support students in enhancing their school engagement through a focus on both interpersonal and intrapersonal relationships. Students will learn strategies for regulating emotions and behavioral responses, which will allow them to gain executive functioning skills, resulting in increased opportunities for academic success. Student learning focuses on three foundational elements: community building, community service, and personal goal setting.

The course is available for students who have been identified by the Student Support Team as a Tier 3 intervention. Students can repeat the course for elective credit up to 3 semesters.

Rationale:

Our school continues to find solutions for students whose academic struggles lead to emotional and behavioral dysregulation. The dysregulation results in interpersonal and intrapersonal difficulties. The Future Focus course provides a structured, relationship-driven space where students can set goals, build community through community service project opportunities, and grow their executive functioning skills, all while earning elective credit.

How it will benefit students:

- **Behavioral/Academic Growth:** According to "The Impact of Enhancing Students' Social and Emotional Learning: A Meta-Analysis of School-Based Universal Interventions," a national study on the importance of developing intrapersonal and interpersonal skills in teens, there is an "11–13% increase in standardized test scores and a 10% decrease in classroom disruptions and disciplinary incidents."
- **Executive Functioning Growth:** A study from the Center on the Developing Child at Harvard University notes that the brain's capacity for executive function sees its second-largest growth spurt during the teen years, making this the "window of opportunity" for building classroom confidence. This research indicates a moderate to strong correlation between executive function skills and academic achievement in both reading and math" (Center on the Developing Child (Harvard): *Executive Function & Self-Regulation* report series).
- **Community Building:** Research from the Center on PBIS (supported by the U.S. Department of Education) provides a clear link between the implementation of Positive Behavior and Intervention Supports (PBIS). "In a large-scale longitudinal study of over 1,000 schools, those that implemented PBIS saw a significant increase in academic performance. Furthermore, data from the Technical Assistance Center on PBIS indicates that schools utilizing this system see up to a 33% reduction in office discipline referrals, which directly translates to more "time on task" and instructional minutes for the student" (*Is School-Wide Positive Behavior Support an Evidence-Based Practice?*). This course will utilize goal setting and community service as PBIS initiatives.

Supporting Data (Quantitative & Qualitative):

- **Quantitative:**
  - At WCHS, there are 34 discipline codes related to behavioral and emotional regulation. The percentage of discipline referrals from these 34 discipline codes was 27% in 2024, 38% in 2025, and 33% in 2026 (as of April 29, 2026).
  - Currently (April 29, 2026), 36 students have been reclassified. Of those, 8 (22%) have referrals related to the aforementioned discipline codes.
- **Qualitative:**
  - Faculty and staff report that students with emotional and behavioral dysregulation often have difficulty connecting with others, resulting in academic struggles
  - Students with academic insecurities often utilize inappropriate emotional and behavioral coping strategies with the intention of academic avoidance. This

often leads to discipline that removes them from the academic setting (CARE/OSS).

SOCIAL STUDIES

COURSE OFFERING CHANGE

EUROPEAN HISTORY HONORS AP: Change course offering from 12th grade only to 10th-12th grades

- The College Board lists European History as appropriate for grades 10-12, so the department is simply aligning our own requirements with AP Central.

SPECIAL EDUCATION

COURSE OFFERING CHANGE

FOUNDATIONS OF BIOLOGY: Change course offering from 10th-12th grades to 9th-12th.

- Biology is offered at the freshman level.

NEW COURSE OFFERING

FOUNDATIONS OF COMMUNICATIONS

Grade-level: 9-12

Course length: Semester

Course Description:

Effective communication is designed to improve the student's self-confidence in various communication situations. This one semester course focuses on positive growth activities, study skills, following and giving oral directions, understanding verbal and nonverbal messages, and interpersonal communication. Students will also prepare and deliver speeches with emphasis on organizing one's thoughts clearly and quickly, developing the ability to express one's self fluently and confidently, and using research from various sources.

Rationale:

Speech is no longer a required course at WCHS. Continuing an elective in effective communication for students with IEPs will provide them with valuable everyday skills.

WORLD LANGUAGE

COURSE TITLE/ DESCRIPTION CHANGE

FRENCH 2 to **FRENCH 2 AP PREP**

Course Description:

French 2 is taught using Comprehensible Input strategies such as TPR (Total Physical Response), TPRS (Teaching Proficiency through Reading and Storytelling), FVR (Free Voluntary Reading), Movie Talk, and the Natural Approach. The class is taught primarily in French by creating stories, describing videos and pictures, and by talking with the students about their

lives. Students are also required to read two novels that are written for language learners. The most popular words in the language are emphasized and listening and reading are the primary focus of this level. Grammar is taught naturally in context. A continuation of French culture and AP cultural concepts are included.

#ThankABoardMember

School Board Members Day • November 15, 2026



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Illinois Association of School Boards
Active Member

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7. CONSENT AGENDA

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

RESOLUTION 7.1.
Be it resolved that the Board of Education hereby approves the minutes as follows:

7.1.1. Regular Board Meeting Minutes – October 13, 2026
7.1.2. Executive Session Minutes – October 13, 2026
7.1.3. Facilities Committee Meeting Minutes – October 19, 2026
7.1.4. Finance Committee Meeting Minutes – November 2, 2026
7.1.5. Curriculum Committee Meeting Minutes – November 5, 2026

RESOLUTION 7.2.
Be it resolved that the Board of Education hereby approves the payment of bills as presented, the payroll per contract, and that the Treasurer be permitted to issue orders for the payment of the same.

RESOLUTION 7.3.
Be it resolved that the Board of Education hereby approves the out of district volunteer lists as presented.

RESOLUTION 7.4.
Be it resolved that the Board of Education hereby approves the ICC Partnership Agreement under the Dual Credit Quality Act as presented.

RESOLUTION 7.5.
Be it resolved that the Board of Education hereby approves the FY 26 Audit as presented.

Suggested Motion:
That the Board of Education approves the Consent Agenda and Resolutions 7.1., 7.2., 7.3., 7.4, and 7.5.

Washington Community High School Board of Education
Regular Board Meeting
October 13, 2026
7:00 PM
WCHS Library
Minutes

1. **CALL TO ORDER-Regular Meeting**
   The Regular Board Meeting was called to order at 7pm.

2. **ROLL CALL**
   Board Members in Attendance: Buck, Drum, Funk, Essig, Kopinski, and James
   Board Members Absent: Eyres
   WCHS Attendees: Freeman, Beverlin, Winter, Davis, Stevens

3. **PLEDGE OF ALLEGIANCE**
   The Student Council led the room in the Pledge of Allegiance.
   Student Council members reported that the Homecoming activities were well received from the students and community.

4. **VISITORS AND CORRESPONDENCE**
   4.1. Recognition of Felicity Schryer - Student with a perfect ACT score of 36.

   4.2. Tom Gross explained the School Library Grant and reviewed some physical space changes that have taken place in the library this school year. He noted Book Club and Game Club were both remaining steady in their membership. The roster for Game Club includes 79 students and staff. The inaugural meeting for the Alumni Book Club was held and eight alumni were present. The presentation of the RPG Summer Camp was shared by Dan Reem and Tom Gross, both leaders of the camp. The camp was extended to 5 days this summer and Dan noted that seven of the nine game masters were WCHS alumni. President Essig noted the State Superintendent was impressed with Librarian Gross' involvement at WCHS.

5. **REPORTS**
   5.1. Deans' Report as presented.

   5.2. Enrollment Report – 1314 students

   5.3. Principal Report – Karen Stevens noted preparation for parent/teacher conferences are taking place. Dr. Freeman thanked her for her involvement with the Community Night for Homecoming.

5.4. Administrator for Instructional Data and Research's Report – Lindsay Winter reported on the continuing education AI workshop held at the school on October 6th. She highlighted that over 40 teachers are participating in the AI book study and noted strong engagement during the initial meeting.

5.5. Financial Report – Dr. Beverlin updated the Board on the Financial Reports. District financial operations are tracking as expected. The Evidence-Based Funding (EBF) disbursements from the state are being received on schedule and grant carryover funds were recently received.

5.8. Board Committee Reports – Aaron James mentioned there were two policy committee meetings and further into the meeting there would be a motion noting a minor modification on one of the policies.

6. **DISCUSSION AND INFORMATIONAL ITEMS**
   6.1. Resignation - Angela Boley, Administrative Assistant to the Assistant Superintendent
   6.2. Band Overnight Trips – The Board reviewed the proposed overnight band trips, specifically Hawaii and Nashville. Byron Buck noted that the band had looked at an overnight trip to Hawaii ten years ago, but did not come to fruition.
   6.3. FOIA – Argo Record Center
   6.4. FOIA – IL Policy Institute
   6.5. FOIA – IL Policy Research
   6.6. FOIA – Starbridge FOIA Network
   6.7. FOIA – Sunlight Access
   6.8. Other – None

7. **CONSENT AGENDA**
   7.1. Minutes
   7.1.1. Regular Board Meeting Minutes – September 14, 2026
   7.1.2. Policy Committee Meeting Minutes – September 24, 2026
   7.1.3. Policy Committee Meeting Minutes – October 6, 2026
   7.2. Bills
   7.3. Out of District Volunteers
   7.4. Overnight Athletic Trips

   James motioned and Kopinski seconded that the Board approve the consent agenda. ROLL CALL: Yes – Buck, Drum, Funk, James, Kopinski, and Essig. No – None. MOTION CARRIES 6-0.

8. **ACTION ITEMS**

8.1. Personnel

8.1.1. Non-Certified Employment

8.1.1.a. Funk motioned and Buck seconded that the Board approve employment of Karen Bort, Payroll Clerk. ROLL CALL: Yes – Essig, Buck, James, Kopinski, Drum, and Funk. No – None. MOTION CARRIES 6-0.

8.1.1.b. Buck motioned and James seconded that the Board approve employment of Lauren Meyer, Part-time Food Service Worker. ROLL CALL: Yes – James, Funk, Drum, Kopinski, Essig, and Buck. No – None. MOTION CARRIES 6-0.

8.1.1.c. Funk motioned and Drum seconded that the Board approve employment of Dale Speerly, Substitute Bus Driver. ROLL CALL: Yes – Buck, Funk, Drum, Kopinski, Essig, and James. No – None. MOTION CARRIES 6-0.

8.1.1.d. Funk motioned and Kopinski seconded that the Board approve employment of Kristen Vroman, Administrative Assistant to the Assistant Superintendent. ROLL CALL: Yes – James, Essig, Funk, Drum, Kopinski, and Buck. No – None. MOTION CARRIES 6-0.

8.2. Buck motioned and James seconded that the Board approve the principal job description. ROLL CALL: Yes – Essig, Buck, James, Kopinski, Drum, and Funk. No – None. MOTION CARRIES 6-0.

8.3. James motioned and Buck seconded that the Board approve to waive 2nd reading of Press Plus Issues 121 and 122. ROLL CALL: Yes – Drum, Kopinski, Essig, James, Funk, and Buck. No – None. MOTION CARRIES 6-0.

8.4. James motioned and Buck seconded that the Board approve to adopt the Press Plus Issues 121 and 122 with a revision of policy 5:185 to state: A “rolling” 12-month period measured backward from the date an employee takes FMLA leave rather than September 1 - August 31. ROLL CALL: Yes – Kopinski, Essig, Funk, James, Drum, and Buck. No – None. MOTION CARRIES 6-0.

8.5. Buck motioned and Drum seconded that the Board approve Chris Kopinski as the representative to the IASB Delegate Assembly. ROLL CALL: Yes – Buck, Drum, Essig, Funk, James, and Kopinski. No – None. MOTION CARRIES 6-0.

9. **EXECUTIVE SESSION**

Buck motioned and Jame seconded that the Board convene into Executive Session at 7:43 p.m. ROLL CALL: Drum, Essig, Buck, Funk, Kopinski, and James.
MOTION CARRIES 6-0.

1. 5 ILCS 120/2(c)(9) - Student disciplinary cases.
2. 5 ILCS 120 (c) (1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.
3. 5 ILCS 120/2(c)(11) – Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

The Board returned from Executive Session at 8:34 p.m.

10. **ADJOURNMENT**

Buck motioned and Essig seconded that the Regular Board Meeting adjourn at 8:35 p.m. ROLL CALL: All yea's. MOTION CARRIES 6-0.

The next regular meeting is scheduled for November 9, 2026.

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President

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Secretary

WCHS Board of Education
Facilities Committee Meeting
WCHS Administration Office
October 19, 2026
Minutes

1. **Call To Order**
   The meeting was called to order at 1:06 p.m.

2. **Roll Call**
   Facilities Committee members in attendance: Buck and Essig
   Facilities Committee members absent: Eyres
   WCHS in attendance: Freeman, Beverlin, and Swanson

3. **Visitors and Correspondence**
   Dr. Freeman reviewed a letter that was received from a local area company and noted he had sent a response.

4. **2026 Capital Projects**
   The committee received an update regarding key card implementation. Facilities discussions included installing lighting on the archway above the ticket booth, addressing necessary venting near the concession stand, and finalizing the remaining timers for the tennis courts. Installation of new doors on stadium building were mentioned. Dr. Beverlin confirmed the 2026 projects were nearing completion.

5. **2027 Capital Projects**
   Dr. Freeman mentioned the correspondence he received from Southern Bleachers regarding a revised quote for the bleacher project. Dr. Beverlin confirmed the bleacher project was under HLS funds. She noted a price will be needed for the concrete. Dr. Freeman reviewed potential dates for turf installation this winter. Buck questioned the impact for PE classes and spring sports. Dr. Beverlin discussed timeline for payment.

   Essig reviewed the next steps for turf installation. Buck made a motion and Essig seconded that motion to bring the recommendation that the Administration proceed with the turf project installation, which was previously approved by the Board of Education, to begin as early as November 2026. ROLL CALL: Yes - Essig, Buck. No - None. MOTION CARRIED 2-0.

   Stadium lighting was discussed and noted project may be deferred to next year. Swanson noted that the West Gym is the only area remaining under a boiler system. Buck requested revisiting the boiler options and obtaining estimates from both companies, including exploring a separate unit specifically for the West Gym. Essig and Buck suggested to explore options and agreed that once the bid specs are received, the Facilities Committee will meet.

Dr. Freeman identified the Wilmore parking lot and ticket booth location for upcoming review. Buck recommended incorporating the addition of another arch on the Wilmore side into the scope of these reviews/projects.

6. **Maintenance Grant**
   Dr. Beverlin reported that she is currently drafting the maintenance grant proposal and intends to include funding for the track, estimated at approximately $50,000.

7. **Other**
   Essig reported that the earliest start date for turf installation is November 8th. The committee also discussed color options for the lines on the field.

8. **Adjournment –** Essig motioned and Buck seconded that the Facilities Committee meeting adjourn at 2:05 p.m. ROLL CALL: All yea's. MOTION CARRIED 2-0.

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President

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Secretary

Washington Community High School Board of Education

Finance Committee Meeting

November 2, 2026

4:30 PM

Washington Community High School - Admin Office

Minutes

1. **CALL TO ORDER**
   The Finance Committee Meeting was called to order at 4:31 P.M.

2. **ROLL CALL**
   Finance Committee Members in attendance: Buck, James, and Kopinski
   WCHS in attendance: Dr. Beverlin

3. **VISITORS AND CORRESPONDENCE**
   None.

4. **2026 LEVY**- Dr. Beverlin reviewed the 2026 tax extension worksheet and explained the capped levy/extension rate of over $17.8 million, though estimating may be at $17.6 million. Buck noted the rate is less than last year, which was 2.7571%. and Kopinski asked what the rate was in 2024, which was 2.907%. She mentioned that $5.6 mil is an estimate of new property EAV only. Dr. Beverlin ran projections through 2029 and noted the district is still in good financial standing.

   Buck asked about O&M funds projection. He discussed if the one cent sales tax passes on November 3rd's ballot, he would suggest a higher Ed fund levy. James questioned if the ballot item passes, when would the first payment from the sales tax be. Dr. Beverlin stated October 2027 would be the approximate first payment though the tax would be effective January 1, 2027.

5. **2026 CAPITAL PROJECTS** -The contingence/allowances were reviewed by Dr. Beverlin and she noted the highlighted items were the change orders outstanding. The allowances were discussed and the total amount is less than budgeted. She noted the pending items and working with Laser Electric. Change order 44 was reviewed and the cost was discussed. Change Orders 30 and 42 were reviewed by Dr. Beverlin. She explained the revised amounts. Kopinski mentioned the HVAC items and discussions with KED.

6. **2027 CAPITAL PROJECTS** - Dr. Beverlin stated Dr. Freeman signed the contract today for the turf and mentioned the colors for lines will be: lacrosse - black; football - white; and soccer - orange. Dr. Beverlin confirmed that bids need to go out for the track. Discussion took place regarding 8 full lanes and straightway track. Bleacher cost was reviewed. HLS funds will cover the cost of the bleachers. The original quote from August was $252,000 and with the bleacher revised structure the quote changed to $342,000 through Buyboard. HVAC for the Torry locker rooms and West Gym were discussed and Dr. Beverlin stated Veregy will be in this week to test piping.

7. **REGULAR TRANSPORTATION BUS LEASES -** Review of the current leases were mentioned and expiration dates were noted. Dr. Beverlin is working to receive quotes for five year leases and the goal is to have actual pricing for approval in December. The Committee reviewed three potential bus brands —Thomas, International, and Bluebird—for lease options.

8. **WST BUS LEASES -** Discussed current leases and Dr. Beverlin noted she is working with Brett Lawless and District 50 to receive quotes. She mentioned in the past year, a van and wheelchair bus have been purchased and there are 22 buses currently in the fleet. She stated if we had a newer fleet we would not need as many spares.

9. **CAPITAL PROJECTS FUNDS TRANSFER -** Dr. Beverlin reported the need to move designated funds to pay for capital projects. Kopinski motioned and James seconded committee recommendation to transfer $2.2 million from Fund 20 to Fund 60. ALL YEAS. MOTION CARRIED 3-0.

10. **MAINTENANCE GRANT -** Dr. Beverlin noted the state is funding the school maintenance grant. Buck motioned and Kopinski seconded committee recommendation to approve the grant submittal. ALL YEAS. MOTION CARRIED 3-0.

11. **AUDIT -** The auditor will be presenting the audit findings at the next regular board meeting on November 9th.

12. **Other**
None.

13. ADJOURNMENT
James motioned and Kopinski seconded that the Finance Committee Meeting adjourn at 5:34 P.M. ALL YEAS. MOTION CARRIED 3-0.

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President

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Secretary

Washington Community High School Board of Education

Curriculum Committee Meeting

Curriculum Committee Meeting
November 5, 2026
10:30 AM
WCHS Administration Office

Minutes

1. **CALL TO ORDER**
   The Curriculum Committee Meeting was called to order at 10:31 A.M.

2. **ROLL CALL**
   Curriculum Committee Members in Attendance: James, Essig, Drum
   WCHS in Attendance: Freeman, Beverlin, Stevens, Winter

3. **VISITORS AND CORRESPONDENCE**
   None

4. **PROPOSED COURSE PROPOSALS**

   Karen Stevens reviewed course proposals and curriculum revisions proposed for implementation during the 2027–2028 school year. The proposed changes included course title and description revisions, as well as new course offerings. A recommendation was made to approve changing Career Technical Education's course, Graphic Communication, to Communication and Design. The course description would also be revised to emphasize helping students develop the ability to communicate effectively and professionally through creative design and technology.

   Driver's Education/Physical Education proposed a new semester-long course, Health, Sport, and Fitness Careers. This course would be available to students in grades 11 and 12 who have earned a B or better in all previous physical education courses. Students would have the opportunity to obtain a coaching certification or become a licensed official through the Illinois High School Association (IHSA).

   Fine Arts proposed a new one-semester dual-credit course, MUS 150 Music Appreciation DC, for students in grades 11 and 12. The course would fulfill the General Education requirement for several associate degree programs offered at Illinois Central College (ICC). Offering of the course is contingent upon instructor approval from ICC.

   Mathematics proposed a new course, Algebra 1 Standard, to replace Block Algebra 1. Ninth-grade students would be placed in this course based on standardized test scores, eighth-grade semester grades, and teacher recommendations. This year-long course

would follow the Algebra 1 curriculum and incorporate a co-teaching instructional model. Students enrolled in the course would also be required to enroll in PAC concurrently.

MTSS proposed a new course offering, Future Focus, for students in grades 10, 11, and 12 who have been referred by the Student Support Team. The course is designed to support students in strengthening behavioral and academic growth, as well as developing executive functioning skills.

Social Studies proposed expanding European History Honors AP, which is currently offered only to seniors, to include students in grades 10 through 12.

Special Education proposed expanding Foundations of Biology from grades 10–12 to grades 9–12. Additionally, a new one-semester course, Foundations of Communication, was proposed for students in grades 9–12. The course is designed to improve students' communication and interpersonal skills while strengthening their social and emotional skills.

World Languages proposed changing the course title and description of French 2 to French 2 AP Prep**.**

5. **PAPER PROGRAM**
   A review of the PAPER program was discussed, in regard to the return on investment for the program. With the increased availability and use of AI tools, student utilization of the program has declined. The District is exploring alternative options to support student learning and writing development.

6. **OTHER**
   None.

7. **ADJOURNMENT**
   Drum motioned and Essig seconded that the Curriculum Committee Meeting adjourn at 11:17 AM. ALL YEAS.

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President

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Secretary

Account Activity Detail

Date Range: 10/01/2026 - 10/31/2026 **Washington CHSD 308**

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110051	Athletics - Football		5,600.00	3,993.00	1,607.00
10/27/2026	*APBU - Accounts Payable Batch Update*		*5,600.00*	*0.00*	*5,600.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Green River Lines INC	Playoff bus	18864	18825	20261027KMV	$5,600.00
10/30/2026	*CR - Cash Receipt Deposit*			*0.00*	*3,993.00*	*-3,993.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		RevTrak/Vanco Deposit - October 2026		270082	20261030KL	$3,993.00
11 Q 7300 0000 00 000 110052	Athletics - Cross Country		139.69	1,500.10	-1,360.41
10/09/2026	*APBU - Accounts Payable Batch Update*		*139.69*	*1.50*	*138.19*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Amazon Business	3-small 3 medium: (orange) https://www.amazon.	18805	24342	20261006KL	$138.19
10/22/2026	*CR - Cash Receipt Deposit*			*0.00*	*1,498.60*	*-1,498.60*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Fundraiser - Cross Country		270067	20261021KL	$1,498.60
11 Q 7300 0000 00 000 110053	Athletics - Golf		904.21	200.00	704.21	
10/02/2026	*APBU - Accounts Payable Batch Update*		*238.00*	*0.00*	*238.00*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Effingham Country Club	Practice Round 10/04/2026	18801	PracRound 100426	20261001KL	$238.00
10/07/2026	*APBU - Accounts Payable Batch Update*			*58.00*	*0.00*	*58.00*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Weibring Golf Club	Practice Round 2A State Boys Golf Final	18802	EntryFee 100726	20261007KL	$58.00
10/09/2026	*APBU - Accounts Payable Batch Update*			*568.98*	*0.00*	*568.98*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Morton Community Bank (P2)	practice rounds at Hickory Point for the Regional Golf	18821	27490	20261005LF	$70.00
IN	Morton Community Bank (P2)	practice rounds at Hickory Point for the Regional Golf	18821	81007	20261005LF	$193.01
IN	Morton Community Bank (P3)	lunches for coaches and golfers at Pekin Golf Classic	18822	40990	20261005LF	$70.19
IN	Morton Community Bank (P3)	Dairy Queen | lunches for coaches and golfers at Pekin	18822	84404	20261005LF	$45.73
IN	Morton Community Bank (P4)	THE FIFTH QUARTER team meal for golf-091226	18823	84593	20261005LF	$190.05
10/15/2026	*APBU - Accounts Payable Batch Update*			*39.23*	*0.00*	*39.23*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Daniel Marsh	DQ - End of Season Party	18840	Reimb Oct26	20261009KL	$39.23
10/23/2026	*CR - Cash Receipt Deposit*			*0.00*	*200.00*	*-200.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Donation - Caterpillar Match		270078	20261023	$200.00

Account Activity Detail

Date Range: 10/01/2026 - 10/31/2026 **Washington CHSD 308**

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110055	Athletics - Basketball (Boys)		0.00	100.00	-100.00
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*100.00*	*-100.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Caterpillar Match	270078	20261023	$100.00

11 Q 7300 0000 00 000 110056	Athletics - Wrestling		1,379.99	0.00	1,379.99
10/09/2026	*APBU - Accounts Payable Batch Update*		*1,379.99*	*0.00*	*1,379.99*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Hooks for banners in wrestling room	18805	10505	20261006KL	$25.99
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09816	20261005KL	$192.21
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09824	20261005KL	$192.21
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09832	20261005KL	$192.21
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09840	20261005KL	$192.21
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09857	20261005KL	$192.21
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09865	20261005KL	$200.74
IN	Morton Community Bank (P1)	Country Inn & Suites	18820	09873	20261005KL	$192.21

11 Q 7300 0000 00 000 110058	Athletics - Volleyball		3,348.70	6,671.20	-3,322.50
10/09/2026	*APBU - Accounts Payable Batch Update*		*1,928.70*	*0.00*	*1,928.70*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P1)	Champaign overnight volleyball tournament 9/25/2026	18820	02173	20261005KL	$1,036.43
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	13022	CCP1ADB	$51.15
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	38032	CCP1ADB	$170.34
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	38065	20261005KL	$170.34
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	38123	20261005KL	$170.34
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	38198	20261005KL	$159.76
IN	Morton Community Bank (P1)	Volleyball overnight hotel for September 4, 2026	18820	38206	20261005KL	$170.34
10/15/2026	*APBU - Accounts Payable Batch Update*		*1,200.00*	*0.00*		*1,200.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Curtis Dyke	VB Tournament 10/17/2026	18835	Offcl 101726	20261009KL	$175.00
IN	Haley Wilson	VB Tournament 10/17/2026	18846	Offcl 101726	20261009KL	$175.00
IN	MICHAELS ITALIAN FEAST LLC	team dinner at Michaels	18841	761206	20261009KL	$150.00
IN	Rodney Hinrichsen	VB Tournament 10/17/2026	18838	Offcl 101726	20261009KL	$175.00
IN	Sophia Musselman	VB Tournament 10/17/2026	18842	Offcl 101726	20261009KL	$175.00
IN	VALERIE WISE	VB Tournament 10/17/2026	18847	Offcl 101726	20261009KL	$175.00
IN	William Steffes	VB Tournament 10/17/2026	18844	Offcl 101726	20261009KL	$175.00

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
10/30/2026	*APBU - Accounts Payable Batch Update*		*220.00*	*0.00*	*220.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	MICHAELS ITALIAN FEAST LLC	subs for hospitality room for freshman tournament	18872	761213	20261027	$100.00
IN	MICHAELS ITALIAN FEAST LLC	subs to feed the program, staying after school to	18872	761214	20261027	$120.00
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*2,770.00*	*-2,770.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donations / Volleyball Camp	270042	20261002KL	$2,770.00
10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*363.07*	*-363.07*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions	270044	20261002KL	$363.07
10/09/2026	*CR - Cash Receipt Deposit*		*0.00*	*100.00*	*-100.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Volleyball	270056	20261009KL	$100.00
10/09/2026	*CR - Cash Receipt Deposit*		*0.00*	*298.29*	*-298.29*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Soccer & VB 10/08/2026	270057	20261009KL	$298.29
10/14/2026	*CR - Cash Receipt Deposit*		*0.00*	*271.01*	*-271.01*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - VB 10/13/2026	270061	20261014KL	$271.01
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*543.20*	*-543.20*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - VB 10/17/2026 & FB 10/19/2026	270065	20261021KL	$543.20
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*932.00*	*-932.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Tickets - VB 10/17/2026	270071	20261021KL	$932.00
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*318.63*	*-318.63*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Volleyball Concessions 10/22/2026	270073	10232026	$318.63
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*275.00*	*-275.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Caterpillar Match	270078	20261023	$275.00
10/30/2026	*CR - Cash Receipt Deposit*		*0.00*	*800.00*	*-800.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		RevTrak/Vanco Deposit - October 2026	270082	20261030KL	$800.00

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110059	Athletics - Softball		0.00	350.00	-350.00
10/13/2026	*CR - Cash Receipt Deposit*		*0.00*	*350.00*	*-350.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR	Williamsville High School	Entry Fee & Student Club & Field Trip	270060	20261013KL	$350.00

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110060	Athletics - Baseball		7,530.00	0.00	7,530.00
10/15/2026	*APBU - Accounts Payable Batch Update*		*7,530.00*	*0.00*	*7,530.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Beacon Athletics	Baseball field maintenance equipment	18832	0642590-IN	10152026KL	$7,530.00

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110062	Athletics - General (AD)		4,922.85	14,137.98	-9,215.13
10/09/2026	*APBU - Accounts Payable Batch Update*		*481.99*	*0.00*	*481.99*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Braker's Market	HOF Food for Friday & Saturday Reception	18808	4498	20261007KL	$360.00
IN	Morton Community Bank (P4)	Spotify - Athletics	18823	54095	20261005LF	$21.99
IN	Morton Community Bank (P4)	Pep Rally light show - Back to school Promo	18823	57687	20261005LF	$100.00
10/15/2026	*APBU - Accounts Payable Batch Update*		*155.00*	*0.00*	*155.00*	

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Charles Nagel	CC Meet 10/16/2026	18843	EntryFee 101626	20261103KL	$85.00
IN	Timothy Cross	CC Meet 10/16/2026	18834	EntryFee 101626	20261013KL	$70.00
10/26/2026	*APBU - Accounts Payable Batch Update*		*1,828.42*	*0.00*	*1,828.42*	

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Braker's Market	Brakers catering for the football meeting	18850	4544	20261026KL	$96.00
IN	ShaZam Racing	Mid-Illini cross country meet timing fee	18857	1188	20261023KL	$1,502.50
IN	WCHS - General Fund	Mid Illini Trainer 10/17/2026	18861	MidIllini1017	20261022KL	$229.92
10/30/2026	*APBU - Accounts Payable Batch Update*		*2,457.44*	*0.00*	*2,457.44*	

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Caleb Davis	Scoreboard/Clock for IHSA 2A Boys Soccer-10/27/26 &	18867	Scoreboard10/27&10	20261030	$180.00
IN	Cody Renshaw	Announcer at IHSA 2A Boys Soccer-10/27/26 &	18875	Announcer10/27&10/	20261030	$195.00
IN	SIMMONS LITTLE JOHNNIES	Mid-Illini Cross Country rentals	18876	48590	20261028KMV	$1,500.00
IN	WCHS - General Fund	Athletic Trainer Coverage for IHSA Soccer Sectional	18879	MidIllini1030	20261030KMV	$172.44
IN	WCHS - General Fund	Athletic Trainer Coverage for IHSA Soccer Sectional on	18879	W-0010	20261030KMV	$250.00
IN	William Hammer	Tickets/IHSA 2A Boys Soccer 10/27/26 & 10/30/26	18869	Tickets10/27&10/30/	20261030	$160.00
10/01/2026	*CR - Cash Receipt Deposit*		*0.00*	*3,260.00*	*-3,260.00*	

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Baseball Post Season 06/06/2026	270040	20261001KL	$3,260.00

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
10/01/2026	*CR - Cash Receipt Deposit*		*0.00*	*4,131.00*	*-4,131.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Baseball Post Season 06/03/2026	270039	20261001KL	$4,131.00
10/01/2026	*CR - Cash Receipt Deposit*		*0.00*	*1,104.00*	*-1,104.00*
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**
CR		Boys Lacrosse Post Season 05/18/2026	270038	20261001KL	$1,104.00
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*550.00*	*-550.00*
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**
CR		Student of the Month Sponsor	270069	20261021KL	$550.00
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*5,000.00*	*-5,000.00*
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**
CR		Friday Night 5G Lights	270070	20261021KL	$5,000.00
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*92.98*	*-92.98*
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**
CR		Meta Deposit October 2026	270058	20261012KL	$92.98

11 Q 7300 0000 00 000 110063	Athletics - Soccer (Boys)		506.02	3,393.50	-2,887.48
10/09/2026	*APBU - Accounts Payable Batch Update*		*506.02*	*0.00*	*506.02*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P2)	Jimmy Johns | Meal for away games(4)	18821	41288	20261005LF	$254.02
IN	Morton Community Bank (P4)	Meal for away game-Mendota	18823	47580	20261005LF	$252.00
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*306.15*	*-306.15*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Concessions		270044	20261002KL	$306.15
10/07/2026	*CR - Cash Receipt Deposit*			*0.00*	*162.26*	*-162.26*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Concessions - Soccer 10/06/2026		270051	20261007KL	$162.26
10/09/2026	*CR - Cash Receipt Deposit*			*0.00*	*233.00*	*-233.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Concessions - Soccer & VB 10/08/2026		270057	20261009KL	$233.00
10/13/2026	*CR - Cash Receipt Deposit*			*0.00*	*75.14*	*-75.14*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Concessions - FB 10/09/2026 & Soccer 10/12/2026		270059	202610131KL	$75.14

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110063	Athletics - Soccer (Boys)		506.02	3,393.50	-2,887.48
10/20/2026	*CR - Cash Receipt Deposit*		*0.00*	*165.95*	*-165.95*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Soccer 10/15/2026	270064	20261019KL	$165.95

10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*1,500.00*	*-1,500.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Caterpillar Match	270078	20261023	$1,500.00

10/30/2026	*CR - Cash Receipt Deposit*		*0.00*	*951.00*	*-951.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		RevTrak/Vanco Deposit - October 2026	270082	20261030KL	$951.00

11 Q 7300 0000 00 000 110064	Athletics - Basketball (Girls)		652.00	0.00	652.00
10/09/2026	*APBU - Accounts Payable Batch Update*		*652.00*	*0.00*	*652.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	TEAM WORKS	GBB state shirts-team and admin	18828	67910	20260929ADB	$652.00

11 Q 7300 0000 00 000 110066	Athletics - Cheer (Competitive)		28.00	700.00	-672.00
10/09/2026	*APBU - Accounts Payable Batch Update*		*28.00*	*0.00*	*28.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	KROGER CO - IN DIV	Fall Senior Flowers	18815	008596	20261006KL	$16.00
IN	KROGER CO - IN DIV	Fall Senior Flowers	18815	011802	20261006KL	$12.00

10/30/2026	*CR - Cash Receipt Deposit*		*0.00*	*700.00*	*-700.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		RevTrak/Vanco Deposit - October 2026	270082	20261030KL	$700.00

11 Q 7300 0000 00 000 110069	Athletics - Pantherettes		2,955.04	155.00	2,800.04
10/09/2026	*APBU - Accounts Payable Batch Update*		*2,950.04*	*0.00*	*2,950.04*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Community Night Costumes	18805	14363	20261006KL	$129.95
IN	Amazon Business	Male Jazz Costume & Items Needed for Competition	18805	27919	20261006KL	$67.98
IN	Amazon Business	Male Jazz Costume & Items Needed for Competition	18805	34393	20261006KL	$70.50
IN	Amazon Business	Community Night Costumes	18805	89735	20261006KL	$669.89
IN	Clinton School District #15	Competition Entry Fee	18809	EntryFee 100626	20261006KL	$175.00
IN	Eureka Community Unit School District 140	Competition (JV & Soloists)	18811	EntryFee 100626	20261006KL	$175.00
IN	Revolution Dancewear LLC	Varsity Lyrical Competition Costumes	18827	REV-690475	20261002KL	$1,614.05
IN	Weissman Theatrical Supplies Inc	Male Dancer Costume: Lyrical	18831	274044029	20261002KL	$47.67

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110069	Athletics - Pantherettes		2,955.04	155.00	2,800.04
10/15/2026	*APBU - Accounts Payable Batch Update*		*5.00*	*0.00*	*5.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Eureka Community Unit School District 140	Dance Competition Fee 01/03/2027	18836	EntryFee 010327	20261009KL	$5.00
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*155.00*		*-155.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Pantherettes - Summer Solo Entry Payment	270068	20261021KL	$155.00

11 Q 7300 0000 00 000 110078	Athletics - Cheer (Football)		3,626.00	2,760.00	866.00
10/09/2026	*APBU - Accounts Payable Batch Update*		*866.00*	*0.00*	*866.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	TEAM WORKS	Guy Girl Shirts	18828	67911	20260929ADB	$866.00
10/27/2026	*APBU - Accounts Payable Batch Update*			*2,760.00*	*0.00*	*2,760.00*
IN	Executive Transportation	Charter Bus for Cheerleaders to Triad Community High	18863	49124	20261027KMV	$2,760.00
10/27/2026	*CR - Cash Receipt Deposit*			*0.00*	*2,760.00*	*-2,760.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Sponsorship Donation to Football Cheer/Executive Transportation	270076	20262710KMV	$2,760.00

11 Q 7300 0000 00 000 110079	Athletics - Lacrosse (Girls)		201.68	0.00	201.68
10/09/2026	*APBU - Accounts Payable Batch Update*		*201.68*	*0.00*	*201.68*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	homecoming candy	18805	42087	20261006KL	$201.68

11 Q 7300 0000 00 000 110080	Athletics - Tennis (Girls)		388.74	0.00	388.74
10/09/2026	*APBU - Accounts Payable Batch Update*		*186.35*	*0.00*	*186.35*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	KROGER CO - IN DIV	Cake/Cupcakes for senior night	18815	026973	20261006KL	$93.98
IN	KROGER CO - IN DIV	Cake/Cupcakes for senior night	18815	027116	20261006KL	$23.94
IN	Morton Community Bank (P4)	Girls varsity tennis tournament in Bloomington, 2 days,	18823	97034	20261005LF	$68.43
10/15/2026	*APBU - Accounts Payable Batch Update*			*133.48*	*0.00*	*133.48*
IN	BSN SPORTS LLC	Team Store Gear for Coaching Staff	18833	935400481	20261009KL	$114.48
IN	Lacey Gleason	Caseys Donuts	18837	Reimb Oct26	20261009KL	$19.00
10/30/2026	*APBU - Accounts Payable Batch Update*			*68.91*	*0.00*	*68.91*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Papa John's Pizza	Pizza for F/S End of the season party	18873	S4261-26-2393;	20261027	$68.91

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110100	Activities - General (Barth)		1,070.82	0.00	1,070.82
10/09/2026	*APBU - Accounts Payable Batch Update*		*1,070.82*	*0.00*	*1,070.82*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Butcher Paper - Activity Refill (library)	18805	35905	20261006KL	$217.14
IN	Amazon Business	Paint supplies for Art Club	18805	46346	20261006KL	$7.98
IN	Amazon Business	Paint supplies for Art Club	18805	80726	20261006KL	$89.34
IN	Lindys Downtown Market	Cookies for Community Night 9/30/26	18817	093026	20260930ADB	$65.88
IN	Papa John's Pizza	Pizza for FLOAT BUILDING	18825	4261262389	20260929ADB	$191.76
IN	Papa John's Pizza	Pizza for FLOAT BUILDING	18825	S4261-26-2389;1	20261007KL	$0.00
IN	WCHS - General Fund	Ice cream sandwiches to pass out at lunch for HOCO	18830	HoCo FY27	20261007KL	$498.72

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110102	Activities - Art Club		407.53	118.00	289.53
10/09/2026	*APBU - Accounts Payable Batch Update*		*282.53*	*0.00*	*282.53*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Art Club - for Fall Activities	18805	35628	20261006KL	$137.62
IN	Morton Community Bank (P1)	Candy for Boo Bash - Costco	18820	25260	20261005KL	$144.91
10/26/2026	*APBU - Accounts Payable Batch Update*		*125.00*	*0.00*	*125.00*	

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Peoria Zoo	Field Trip on 10/27 (deposited $ from students)	18862	FT102726	20261026	$125.00
10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*10.00*	*-10.00*	

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donations / Volleyball Camp	270042	20261002KL	$10.00
10/09/2026	*CR - Cash Receipt Deposit*		*0.00*	*30.00*	*-30.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Field Trip - Zoo (Art)	270054	20261009KL	$30.00
10/14/2026	*CR - Cash Receipt Deposit*		*0.00*	*30.00*	*-30.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Field Trip - Zoo (Art)	270062	20261014KL	$30.00
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*48.00*	*-48.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Field Trip - Zoo (Art)	270066	20261021KL	$48.00

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110104	Activities - Advocates For Awareness		314.86	3.95	310.91
10/09/2026	*APBU - Accounts Payable Batch Update*		*314.86*	*3.95*	*310.91*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Homecoming Door Decorations	18805	06854	20261006KL	$7.79

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110104	Activities - Advocates For Awareness		314.86	3.95	310.91
10/09/2026	*APBU - Accounts Payable Batch Update*		*314.86*	*3.95*	*310.91*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Homecoming Door Decorations	18805	69136	20261006KL	$29.74
IN	Morton Community Bank (P1)	Homecoming Parade Candy-Costco	18820	25880	20261005KL	$163.43
IN	Morton Community Bank (P2)	Costco-Perk and Homecoming Supplies	18821	04669	20261005LF	$109.95

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110106	Activities - Auto/Construction Club		1,123.16	819.77	303.39
10/09/2026	*APBU - Accounts Payable Batch Update*		*167.91*	*0.00*	*167.91*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Go Kart Parts	18805	30714	20261006KL	$134.92
IN	Amazon Business	Go Kart Parts	18805	46289	20261006KL	$32.99
10/30/2026	*APBU - Accounts Payable Batch Update*			*955.25*	*0.00*	*955.25*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	AutoZone Stores LLC	Shipman Parts/2009 Subaru Outback 2.5i	18865	02677900848	20261029KMV	$118.68
IN	AutoZone Stores LLC	Phillips Services/2012 Chevrolet Silverado 1500 LT	18865	02677902176	20261029KMV	$57.60
IN	AutoZone Stores LLC	Frye Oil Change/2021 Ford Bronco	18865	02677903230	20261029KMV	$47.82
IN	AutoZone Stores LLC	Zerbonia Parts	18865	02677912383	20261029KMV	$217.29
IN	AutoZone Stores LLC	Zerbonia Parts	18865	02677913088	20261029KMV	$103.00
IN	AutoZone Stores LLC	Zerbonia Parts	18865	02677917641	20261029KMV	$71.99
IN	AutoZone Stores LLC	Zerbonia Parts	18865	04466054653	20261029KMV	$338.87
10/26/2026	*CR - Cash Receipt Deposit*			*0.00*	*819.77*	*-819.77*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Auto Repairs	270075	10.23.26KMV	$819.77

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110109	Activities - Book Club		1,944.63	218.73	1,725.90
10/15/2026	*APBU - Accounts Payable Batch Update*		*1,884.38*	*0.00*	*1,884.38*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	LAKE-COOK DISTRIBUTORS, INC	Book Club books	18839	20260570	20261009KL	$1,884.38
10/26/2026	*APBU - Accounts Payable Batch Update*			*60.25*	*0.00*	*60.25*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	LAKE-COOK DISTRIBUTORS, INC	second book club order - set for leaders	18853	20260630	20261022KL	$60.25
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*218.73*	*-218.73*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions	270044	20261002KL	$218.73

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110110	Activities - Broadway Club		1,445.69	0.00	1,445.69
10/09/2026	*APBU - Accounts Payable Batch Update*		*72.19*	*0.00*	*72.19*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Binders--musical pit	18805	76848	20261006KL	$72.19
10/30/2026	*APBU - Accounts Payable Batch Update*			*1,373.50*	*0.00*	*1,373.50*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Menards, Inc	Sound of Music Set Supplies	18871	46561	20261027	$223.50
IN	Menards, Inc	Sound of Music Set Supplies	18871	46592	20261027	$150.00
IN	Peoria Players Theatre	Musical Costume Rental	18874	20261030KMV	20261030KMV	$1,000.00
11 Q 7300 0000 00 000 110112	Activities - Band		0.00	100.00	-100.00	
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*100.00*	*-100.00*	
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**	
CR		Donation - Caterpillar Match	270079	20261030KMV	$100.00	
11 Q 7300 0000 00 000 110118	Activities - Fellowship Of Christian		0.00	600.00	-600.00	
10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*600.00*	*-600.00*	
SRC	**Name**	**Description**	**Deposit Number**	**Batch**	**Amount**	
CR	Crossroads Methodist Church Inc	Donation - FCS	270048	20261002KL	$600.00	
11 Q 7300 0000 00 000 110119	Activities - Fitness Club		248.00	0.00	248.00	
10/30/2026	*APBU - Accounts Payable Batch Update*		*248.00*	*0.00*	*248.00*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	TEAM WORKS	Fitness Club Officer/Sponsor Shirts	18877	68262	20261029KMV	$248.00
11 Q 7300 0000 00 000 110120	Activities - Former Class Funds		425.98	0.00	425.98	
10/09/2026	*APBU - Accounts Payable Batch Update*		*425.98*	*0.00*	*425.98*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Amazon Business	Sensory Room furniture	18805	330014	20261006KL	$129.99
IN	Amazon Business	Sensory Room furniture	18805	56292	20261006KL	$295.99
11 Q 7300 0000 00 000 110121	Activities - French Club		52.35	0.00	52.35	
10/09/2026	*APBU - Accounts Payable Batch Update*		*52.35*	*0.00*	*52.35*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Amazon Business	French Club Homecoming Decor	18805	52964	20261006KL	$52.35

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110122	Activities - Drama Club		1,590.00	20.00	1,570.00
10/26/2026	*APBU - Accounts Payable Batch Update*		*1,590.00*	*0.00*	*1,590.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	The Board of Trustees of the University of Illinois	Theatre Fest Registration	18860	EntryFee 01072027	20261022KL	$1,590.00

10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*5.00*	*-5.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donations / Volleyball Camp	270042	20261002KL	$5.00

10/13/2026	*CR - Cash Receipt Deposit*		*0.00*	*15.00*	*-15.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Entry Fee & Student Club & Field Trip	270060	20261013KL	$15.00
11 Q 7300 0000 00 000 110123	Activities - Freshman Class		154.32	0.00	154.32
10/09/2026	*APBU - Accounts Payable Batch Update*		*154.32*	*0.00*	*154.32*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Float supplies	18805	80568	20261006KL	$86.41
IN	Morton Community Bank (P3)	Walmart online order for Fresh float supplies	18822	08686	20261005LF	$26.03
IN	Morton Community Bank (P3)	Walmart online order for Fresh float supplies	18822	26012	20261005LF	$25.73
IN	Morton Community Bank (P3)	Walmart online order for Fresh float supplies	18822	62017	20261005LF	$16.15
11 Q 7300 0000 00 000 110125	Activities - Gay Straight Alliance (GSA)		25.00	0.00	25.00
10/09/2026	*APBU - Accounts Payable Batch Update*		*25.00*	*0.00*	*25.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Stacy Beckman	Reimbursement-GSA Homecoming supplies	18807	GSAHoco	20260929ADB	$25.00
11 Q 7300 0000 00 000 110127	Activities - Impact		74.02	0.00	74.02
10/09/2026	*APBU - Accounts Payable Batch Update*		*74.02*	*0.00*	*74.02*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P4)	WALMART | IMPACT Ice Cream Bar	18823	25041	20261005LF	$74.02
11 Q 7300 0000 00 000 110128	Activities - International Club		49.95	0.00	49.95
10/09/2026	*APBU - Accounts Payable Batch Update*		*49.95*	*0.00*	*49.95*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P3)	https://www.walmart.com/ip/100PCS-World-Travel-	18822	12228	20261005LF	$49.95
11 Q 7300 0000 00 000 110130	Activities - Journalism Club		170.00	0.00	170.00
10/09/2026	*APBU - Accounts Payable Batch Update*		*170.00*	*0.00*	*170.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Illinois Journalism Education Association (IJEA)	IJEA Fall Conference Field Trip.	18814	00100	20261007KL	$170.00

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110132	Activities - Junior Class		1,189.96	7,854.52	-6,664.56
10/09/2026	*APBU - Accounts Payable Batch Update*		*613.96*	*15.24*	*598.72*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	candy for parade and boo bash	18805	14734	20261006KL	$446.67
IN	Amazon Business	parade and door decorating materials	18805	99885	20261006KL	$152.05

10/05/2026	*CR - Cash Receipt Deposit*		*0.00*	*3,744.79*	*-3,744.79*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Football 10/02/2026	270049	20261005KL	$3,744.79

10/13/2026	*CR - Cash Receipt Deposit*		*0.00*	*3,038.99*	*-3,038.99*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - FB 10/09/2026 & Soccer 10/12/2026	270059	202610131KL	$3,038.99

10/15/2026	*CR - Cash Receipt Deposit*		*0.00*	*272.50*	*-272.50*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Club Sign Up / Concessions	270063	20261015KL	$272.50

10/14/2026	*J - Journal Entry*		*576.00*	*0.00*	*576.00*

SRC	Description	Detail Description	Batch	Detail Amount
JE	Popcorn Sales Correction	Popcorn Sales Correction - Invoice PCSales 100926	20261026KL	$576.00

10/27/2026	*J - Journal Entry*		*0.00*	*783.00*	*-783.00*

SRC	Description	Detail Description	Batch	Detail Amount
JE	Concession CC applied to wrong account	Concession CC applied to wrong account	20261021KL	($783.00)

11 Q 7300 0000 00 000 110133	Activities - Chorus		0.00	100.00	-100.00
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*100.00*	*-100.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Caterpillar Match	270079	20261030KMV	$100.00

11 Q 7300 0000 00 000 110136	Activities - Panther Perk		622.07	158.00	464.07
10/09/2026	*APBU - Accounts Payable Batch Update*		*622.07*	*0.00*	*622.07*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Panther Production Supplies	18805	12804	20261006KL	$12.29
IN	Amazon Business	Panther Production Supplies	18805	17543	20261006KL	$48.92
IN	Amazon Business	Supplies for Homecoming Sashes	18805	41689	20261006KL	$53.90
IN	Amazon Business	Crafters tape	18805	59530	20261006KL	$12.59
IN	KROGER CO - IN DIV	Perk Supplies	18815	025024	20261006KL	$12.76
IN	KROGER CO - IN DIV	Perk Supplies	18815	040793	20261006KL	$62.39
IN	KROGER CO - IN DIV	Perk Supplies	18815	041936	20261006KL	$110.72

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110136	Activities - Panther Perk		622.07	158.00	464.07
10/09/2026	*APBU - Accounts Payable Batch Update*		*622.07*	*0.00*	*622.07*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P1)	Pot Holders for Panther Productions (they do not have	18820	55624	20261005KL	$95.97
IN	Morton Community Bank (P2)	Costco-Perk and Homecoming Supplies	18821	04677	20261005LF	$142.09
IN	Morton Community Bank (P2)	Costco - Perk Supplies	18821	13835	20261005LF	$70.44

10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*158.00*	*-158.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Coffee Sales for Perk Store 10/23/26	270074	10232026KMV	$158.00

11 Q 7300 0000 00 000 110137	Activities - Preschool (FCS)		0.00	3,600.00	-3,600.00
10/09/2026	*CR - Cash Receipt Deposit*		*0.00*	*3,600.00*	*-3,600.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Preschool Tuition	270055	20261009KL	$3,600.00

11 Q 7300 0000 00 000 110139	Activities - Robotics Club		0.00	1,000.00	-1,000.00
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*1,000.00*	*-1,000.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donation - Caterpillar Match	270079	20261030KMV	$1,000.00

11 Q 7300 0000 00 000 110141	Activities - Senior Class		378.98	9.99	368.99
10/09/2026	*APBU - Accounts Payable Batch Update*		*359.00*	*0.00*	*359.00*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Additional Float Supplies	18805	139910	20261006KL	$37.99
IN	Amazon Business	Senior Exec float supplies	18805	62629	20261006KL	$118.20
IN	Amazon Business	Additional Float Supplies	18805	87893	20261006KL	$13.23
IN	Morton Community Bank (P1)	Homecoming parade candy	18820	66953	20261005KL	$157.99
IN	Morton Community Bank (P1)	Homecoming parade candy	18820	93864	20261005KL	$31.59

10/26/2026	*APBU - Accounts Payable Batch Update*		*9.99*	*0.00*	*9.99*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Andrew Lutz	Senior Exec Float Building Reimbursement	9000000000	Reimb Oct26	20261022KL	$9.99

10/27/2026	*APBU - Accounts Payable Batch Update*		*0.00*	*9.99*	*-9.99*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Andrew Lutz	Senior Exec Float Building Reimbursement	9000000000	Reimb Oct26	20261022KL	($9.99)

10/30/2026	*APBU - Accounts Payable Batch Update*		*9.99*	*0.00*	*9.99*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Andrew Lutz	Senior Exec Float Building Reimbursement	18870	Reimb Oct26 - 2	20261027KL	$9.99

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110142	Activities - Sophomore Class		3,501.94	3,039.43	462.51
10/09/2026	*APBU - Accounts Payable Batch Update*		*35.94*	*0.00*	*35.94*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Menards, Inc	Wire Cutters: https://www.menards.	18818	45155	20260929ADB	$35.94
10/26/2026	*APBU - Accounts Payable Batch Update*			*1,733.00*	*0.00*	*1,733.00*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Great Oaks Camping Association	Adventure Challenge Course FIeld Trip	18852	10000164	20261023KL	$1,733.00
10/27/2026	*APBU - Accounts Payable Batch Update*			*0.00*	*1,733.00*	*-1,733.00*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Great Oaks Camping Association	Adventure Challenge Course FIeld Trip	18852	10000164	20261023KL	($1,733.00)
10/30/2026	*APBU - Accounts Payable Batch Update*			*1,733.00*	*1,033.00*	*700.00*
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Great Oaks Camping Association	Adventure Challenge Course FIeld Trip	18868	10000164	20261030KL	$700.00
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*80.00*	*-80.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Donations / Volleyball Camp		270042	20261002KL	$80.00
10/13/2026	*CR - Cash Receipt Deposit*			*0.00*	*60.00*	*-60.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Entry Fee & Student Club & Field Trip		270060	20261013KL	$60.00
10/22/2026	*CR - Cash Receipt Deposit*			*0.00*	*133.43*	*-133.43*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Concessions - VB 10/17/2026 & FB 10/19/2026		270065	20261021KL	$133.43
11 Q 7300 0000 00 000 110143	Activities - Spanish Club		326.87	0.00	326.87	
10/09/2026	*APBU - Accounts Payable Batch Update*		*326.87*	*0.00*	*326.87*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	Morton Community Bank (P1)	Costco Candy for Spanish Club Parade/Boo Bash	18820	22994	20261005KL	$326.87
11 Q 7300 0000 00 000 110144	Activities - Student Council		1,221.72	5,978.50	-4,756.78	
10/09/2026	*APBU - Accounts Payable Batch Update*		*1,221.72*	*0.00*	*1,221.72*	
SRC	**Name**	**Description**	**Check Number**	**Invoice Number**	**Batch**	**Amount**
IN	LE FLEUR FLORAL DESIGN	Homecoming Flowers	18816	D1375	20261007KL	$400.00
IN	Morton Community Bank (P1)	Homecoming Decorations	18820	24256	20261005KL	$43.73
IN	Morton Community Bank (P1)	Community Night Accessories	18820	34113	20261005KL	$236.62
IN	Morton Community Bank (P1)	Community Night Accessories	18820	47533	20261005KL	$10.98
IN	Morton Community Bank (P1)	Homecoming Decorations	18820	87963	20261005KL	$399.70

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110144	Activities - Student Council		1,221.72	5,978.50	-4,756.78
10/09/2026	*APBU - Accounts Payable Batch Update*		*1,221.72*	*0.00*	*1,221.72*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Morton Community Bank (P5)	Sept Teacher Appreciation-Becks	18824	04136	20261005LF	$130.69
10/01/2026	*CR - Cash Receipt Deposit*			*0.00*	*3,825.00*	*-3,825.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Homecoming Tickets		270037	20261001KL	$3,825.00
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*800.00*	*-800.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Homecoming Tickets		270041	20261001KL	$800.00
10/02/2026	*CR - Cash Receipt Deposit*			*0.00*	*723.50*	*-723.50*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Community Night		270043	20261002KL	$723.50
10/07/2026	*CR - Cash Receipt Deposit*			*0.00*	*630.00*	*-630.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Homecoming Tickets		270053	20261007KL	$630.00
11 Q 7300 0000 00 000 110145	Activities - Welding Club		0.00	666.00	-666.00	
10/22/2026	*CR - Cash Receipt Deposit*			*0.00*	*666.00*	*-666.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Scrap Metal Return		270072	20261022KMV	$666.00
11 Q 7300 0000 00 000 110146	Activities - WLCS Leadership &		0.00	5.00	-5.00	
10/15/2026	*CR - Cash Receipt Deposit*			*0.00*	*5.00*	*-5.00*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Club Sign Up / Concessions		270063	20261015KL	$5.00
11 Q 7300 0000 00 000 110147	Activities - Yearbook		0.00	2,244.80	-2,244.80	
10/07/2026	*CR - Cash Receipt Deposit*			*0.00*	*2,244.80*	*-2,244.80*
SRC	**Name**	**Description**		**Deposit Number**	**Batch**	**Amount**
CR		Yearbook Payments & Refund		270052	20261007KL	$45.00
CR	JOSTENS	Yearbook Payments & Refund		270052	20261007KL	$2,199.80
11 Q 7300 0000 00 000 110152	Activities - Hardship		724.60	0.00	724.60	
10/09/2026	*APBU - Accounts Payable Batch Update*			*724.60*	*0.00*	*724.60*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Gum - We See You	18805	19532	20261006KL	$34.84
IN	Amazon Business	Pro Shop and Mentor Rewards	18805	34946	20261006KL	$12.47

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110152	Activities - Hardship		724.60	0.00	724.60
10/09/2026	*APBU - Accounts Payable Batch Update*		*724.60*	*0.00*	*724.60*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Business	Pro Shop and Mentor Rewards	18805	84832	20261006KL	$78.03
IN	Amazon Capital Services (Invoices)	Shoes for students	18806	1QIJ-TWNY-94Pr	20261006KL	$87.23
IN	Morton Community Bank (P1)	Amazon Order	18820	36281	20261005KL	$46.00
IN	Morton Community Bank (P3)	WALMART Panther Pro Shop Order https:	18822	16891	20261005LF	$65.79
IN	Morton Community Bank (P3)	Panther Pro Shop Order https://share-a-cart.	18822	30959	20261005LF	$50.57
IN	Morton Community Bank (P3)	WALMART Panther Pro Shop Order https:	18822	32426	20261005LF	$34.51
IN	Morton Community Bank (P3)	Costco Hardship Restock	18822	53419	20261005LF	$167.90
IN	Morton Community Bank (P4)	Walmart | Pro Shop Stock	18823	25124	20261005LF	$46.76
IN	Morton Community Bank (P4)	Harship Account - BC for student with copies	18823	63874	20261005LF	$40.50
IN	WCHS - General Fund	Chromebook Charger Fee	18829	StudentFee 100226	20261002KL	$60.00

11 Q 7300 0000 00 000 110153	Activities - Unified PE		0.00	2,213.00	-2,213.00
10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*2,000.00*	*-2,000.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Donations / Volleyball Camp	270042	20261002KL	$2,000.00
10/05/2026	*CR - Cash Receipt Deposit*		*0.00*	*213.00*	*-213.00*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Unified Tattoo Sales	270050	20261005KL	$213.00

11 Q 7300 0000 00 000 110154	Activities - Creative Writing		38.17	0.00	38.17
10/09/2026	*APBU - Accounts Payable Batch Update*		*38.17*	*0.00*	*38.17*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Amazon Capital Services (Invoices)	CWC supplies	18806	1WLG-K7DG-7CKV	20261006KL	$38.17

11 Q 7300 0000 00 000 110200	General		710.23	1,014.28	-304.05
10/30/2026	*CR - Cash Receipt Deposit*		*0.00*	*284.41*	*-284.41*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		RevTrak/Vanco Deposit - October 2026	270082	20261030KL	$284.41
10/07/2026	*J - Journal Entry*		*710.23*	*0.00*	*710.23*

SRC	Description	Detail Description	Batch	Detail Amount
JE	RevTrak/Vanco Fees - October 2026	RevTrak Fees - October 2026	20261008KL	$710.23
10/30/2026	*J - Journal Entry*		*0.00*	*729.87*	*-729.87*

SRC	Description	Detail Description	Batch	Detail Amount
JE	Interest - October 2026	Interest - October 2026	20261030KL	($729.87)

Account Activity Detail

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Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110210	General - Concessions		16,537.41	11,130.86	5,406.55
10/09/2026	*APBU - Accounts Payable Batch Update*		*9,287.34*	*0.00*	*9,287.34*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Alpha Baking Company, Inc.	Hot Dog/Hamburger Buns for FB Game 9/11	18803	260404253029	20260930ADB	$369.98
IN	Alpha Baking Company, Inc.	Buns for Concessions	18803	260404274039	20261007KL	$308.97
IN	Alwan & Sons Meat Company	Hamburgers for Concessions	18804	393736	20261007KL	$374.38
IN	Amazon Business	#4 popcorn bags for concessions	18805	11170	20261006KL	$53.57
IN	Amazon Business	Napkins for concessions	18805	59564	20261006KL	$65.48
IN	Amazon Capital Services (Invoices)	Nacho Trays for Concessions	18806	17N3-N4YV-7P9X	20261006KL	$48.99
IN	Cosgrove Distributors Inc.	Candy for Concessions	18810	172343	20261007KL	$636.84
IN	Cosgrove Distributors Inc.	Candy/Chips for Concessions	18810	172576B	20261007KL	$1,733.03
IN	Gold Medal Products Co	Popcorn, oil, salt for Concessions.	18812	31-101775	20260930ADB	$556.75
IN	Gordon Food Service, Inc.	Hot Chocolate for HOCO	18813	831444154	20260929ADB	$126.99
IN	Gordon Food Service, Inc.	Hot Dogs for Concessions	18813	831444521	20261007KL	$292.25
IN	Gordon Food Service, Inc.	Hot Dogs for 10/9/26 Concessions	18813	831444784	20261007KL	$375.33
IN	KROGER CO - IN DIV	Barbeque sauce for concessions	18815	061184	20261006KL	$41.61
IN	MICHAELS ITALIAN FEAST LLC	SUB SANDWICHES for LAX from last SPRING	18819	693781	20261007KL	$102.00
IN	MICHAELS ITALIAN FEAST LLC	SUB SANDWICHES for LAX from last SPRING	18819	861171	20261007KL	$34.00
IN	MICHAELS ITALIAN FEAST LLC	Sub Sandwiches for Soccer Concessions	18819	861198	20261007KL	$68.00
IN	MICHAELS ITALIAN FEAST LLC	Sub Sandwiches for Soccer Concessions	18819	861199	20261007KL	$25.80
IN	PEPSI-COLA BOTTLERS	Soda/Water/Gatorade for Concessions	18826	40765909	20260930ADB	$1,698.16
IN	PEPSI-COLA BOTTLERS	Soda/Water/Gatorade for Concessions	18826	40765910	20260930ADB	$1,226.71
IN	PEPSI-COLA BOTTLERS	Soda for Concessions	18826	43020503	20261007KL	$1,148.50
10/15/2026	*APBU - Accounts Payable Batch Update*			*805.50*	*0.00*	*805.50*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	MICHAELS ITALIAN FEAST LLC	Subs for Soccer Concessions	18841	761205	20261009KL	$51.00
IN	MICHAELS ITALIAN FEAST LLC	Subs for Soccer Concessions	18841	761207	20261009KL	$42.50
IN	MICHAELS ITALIAN FEAST LLC	Sub Sandwiches for Soccer	18841	761208	20261103KL	$68.00
IN	MICHAELS ITALIAN FEAST LLC	Subs for Soccer Concessions	18841	861200	20261009KL	$68.00
IN	WCHS - Band Boosters, Inc.	Popcorn Sales - Football 10/02/2026	18845	PCSales 100226	20261103KL	$240.00
IN	WCHS - Band Boosters, Inc.	Popcorn Sales - Football 10/09/2026	18845	PCSales 100926	20261103KL	$336.00
10/26/2026	*APBU - Accounts Payable Batch Update*			*3,031.73*	*0.00*	*3,031.73*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Alpha Baking Company, Inc.	Buns for 10/9 Concessions	18848	260404281027	20261022KMV	$231.01

Account Activity Detail

Date Range: 10/01/2026 - 10/31/2026 **Washington CHSD 308**

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110210	General - Concessions		16,537.41	11,130.86	5,406.55
10/26/2026	*APBU - Accounts Payable Batch Update*		*3,031.73*	*0.00*	*3,031.73*

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Alwan & Sons Meat Company	Hamburgers for FB concessions	18849	393801	20261022KL	$454.25
IN	Cosgrove Distributors Inc.	Candy for Concessions	18851	172728	20261022	$462.74
IN	Cosgrove Distributors Inc.	Candy for Concessions	18851	172872	20261022KL	$236.80
IN	MICHAELS ITALIAN FEAST LLC	Sub Sandwiches for Soccer Concessions	18854	761210	20261022KL	$51.00
IN	MICHAELS ITALIAN FEAST LLC	Sub Sandwiches for Soccer Concessions	18854	761211	20261022KL	$25.50
IN	Papa John's Pizza	Pizza for Freshman Volleyball Tournament	18855	#S4261-26-2392;1	20261022KL	$159.80
IN	PEPSI-COLA BOTTLERS	Soda for Concessions	18856	45277314	20261022KL	$1,410.63
10/30/2026	*APBU - Accounts Payable Batch Update*		*2,609.84*	*0.00*	*2,609.84*	

SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
IN	Cosgrove Distributors Inc.	Candy for Concessions	18866	173087	20261030	$439.84
IN	MICHAELS ITALIAN FEAST LLC	Sandwiches for Soccer Concessions	18872	761217	20261028	$170.00
IN	Washington Rotary Club	Grilling for 4 Home Football Games	18878	20262710KMV	20261027	$2,000.00
10/02/2026	*CR - Cash Receipt Deposit*		*0.00*	*843.55*	*-843.55*	

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions	270044	20261002KL	$843.55
10/05/2026	*CR - Cash Receipt Deposit*		*0.00*	*4,169.21*	*-4,169.21*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Football 10/02/2026	270049	20261005KL	$4,169.21
10/07/2026	*CR - Cash Receipt Deposit*		*0.00*	*190.24*	*-190.24*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Soccer 10/06/2026	270051	20261007KL	$190.24
10/09/2026	*CR - Cash Receipt Deposit*		*0.00*	*486.71*	*-486.71*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Soccer & VB 10/08/2026	270057	20261009KL	$486.71
10/13/2026	*CR - Cash Receipt Deposit*		*0.00*	*3,338.87*	*-3,338.87*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - FB 10/09/2026 & Soccer 10/12/2026	270059	202610131KL	$3,338.87
10/14/2026	*CR - Cash Receipt Deposit*		*0.00*	*201.99*	*-201.99*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - VB 10/13/2026	270061	20261014KL	$201.99

Account Activity Detail

Date Range: 10/01/2026 - 10/31/2026 **Washington CHSD 308**

Account	Account Description	Quick Key	Debit	Credit	Net Activity
11 Q 7300 0000 00 000 110210	General - Concessions		16,537.41	11,130.86	5,406.55
10/15/2026	*CR - Cash Receipt Deposit*		*0.00*	*272.50*	*-272.50*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Club Sign Up / Concessions	270063	20261015KL	$272.50
10/20/2026	*CR - Cash Receipt Deposit*		*0.00*	*176.05*	*-176.05*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - Soccer 10/15/2026	270064	20261019KL	$176.05
10/22/2026	*CR - Cash Receipt Deposit*		*0.00*	*573.37*	*-573.37*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Concessions - VB 10/17/2026 & FB 10/19/2026	270065	20261021KL	$573.37
10/23/2026	*CR - Cash Receipt Deposit*		*0.00*	*302.37*	*-302.37*

SRC	Name	Description	Deposit Number	Batch	Amount
CR		Volleyball Concessions 10/22/2026	270073	10232026	$302.37
10/07/2026	*J - Journal Entry*		*20.00*	*0.00*	*20.00*

SRC	Description	Detail Description	Batch	Detail Amount
JE	RevTrak/Vanco Fees - October 2026	Vanco Fees (CC Reader) - October 2026	20261008KL	$20.00
10/14/2026	*J - Journal Entry*	*0.00*	*576.00*	*-576.00*

SRC	Description	Detail Description	Batch	Detail Amount
JE	Popcorn Sales Correction	Popcorn Sales Correction - Invoice PCSales 100926	20261026KL	($576.00)
10/27/2026	*J - Journal Entry*	*783.00*	*0.00*	*783.00*

SRC	Description	Detail Description	Batch	Detail Amount
JE	Concession CC applied to wrong account	Concession CC applied to wrong account	20261021KL	$783.00

Totals for Q - Equity:	**66,531.18**	**74,855.61**	**-8,324.43**
Grand Total:	**66,531.18**	**74,855.61**	**-8,324.43**

Account Activity Detail

Date Range: 10/01/2026 - 10/31/2026 **Washington CHSD 308**

Fund Totals

Fund	Debit	Credit	Net Activity
11 - Activity Fund - 11	66,531.18	74,855.61	-8,324.43
Grand Total:	**66,531.18**	**74,855.61**	**-8,324.43**

Account Description	Available Funds
Athletics - Special Events	180.66
Athletics - Football	30,020.67
Athletics - Cross Country	3,274.90
Athletics - Golf	11,724.80
Athletics - Tennis (Boys)	12,060.10
Athletics - Basketball (Boys)	6,937.11
Athletics - Wrestling	976.42
Athletics - Lacrosse (Boys)	8,229.80
Athletics - Volleyball	16,227.21
Athletics - Softball	20,165.89
Athletics - Baseball	12,007.32
Athletics - General (AD)	18,186.64
Athletics - Soccer (Boys)	31,500.57
Athletics - Basketball (Girls)	3,923.82
Athletics - Soccer (Girls)	3,242.46
Athletics - Cheer (Competitive)	1,735.50
Athletics - Swimming	109.13
Athletics - Pantherettes	14,134.33
Athletics - Track (Boys)	24.61
Athletics - Pep Club	2,594.61
Athletics - Cheer (Basketball)	0.00
Athletics - Cheer (Football)	3,996.28
Athletics - Lacrosse (Girls)	9,824.09
Athletics - Tennis (Girls)	15,515.85
Athletics - Track (Girls)	0.00
Activities - General (Barth)	213.25
Activities - Art Club	1,927.89
Activities - Business Club	1,660.94
Activities - Advocates For Awareness	1,103.29
Activities - Agriculture Club	120.05
Activities - Auto/Construction Club	540.07
Activities - Bass Fishing Club	2,860.78
Activities - Bloom	3,593.34
Activities - Book Club	266.48
Activities - Broadway Club	9,647.63
Activities - Mathletes	153.04
Activities - Band	3,898.56
Activities - Science Club	1,420.59
Activities - Counseling	1,006.93
Activities - Crafty Fashions Club	1,401.96
Activities - Cricut Club	1,498.13
Activities - Engineering Technology Club	451.69
Activities - Fellowship Of Christian Students	3,861.45
Activities - Fitness Club	9,991.38
Activities - Former Class Funds	35,091.95
Activities - French Club	464.88
Activities - Drama Club	10,223.99

Activities - Freshman Class	-98.04
Activities - Game Club	3,383.12
Activities - Gay Straight Alliance (GSA)	75.44
Activities - Global Affairs Club	267.65
Activities - Impact	4,370.70
Activities - International Club	983.01
Activities - Intramurals	3,089.54
Activities - Journalism Club	71.75
Activities - Speech Club	57.18
Activities - Junior Class	15,145.85
Activities - Chorus	7,703.81
Activities - National Honor Society	6,516.97
Activities - Operation Snowball	877.14
Activities - Panther Perk	910.52
Activities - Preschool (FCS)	21,885.47
Activities - Renaissance Fair	514.63
Activities - Robotics Club	37,310.18
Activities - Scholastic Bowl	1,741.37
Activities - Senior Class	18,433.70
Activities - Sophomore Class	1,200.81
Activities - Spanish Club	525.75
Activities - Student Council	2,111.61
Activities - Welding Club	1,886.05
Activities - WLCS Leadership & Community Service	4,640.25
Activities - Yearbook	1,543.87
Activities - After Midnight	0.00
Activities - Catering	1,053.80
Activities - CPR Health Fund	-1,388.07
Activities - Driving Skills For Life	1,341.47
Activities - Hardship	6,394.49
Activities - Unified PE	2,267.85
Activities - Creative Writing	323.60
Activities - Trap Shooting Club	0.00
Activities - Chess Club	3,080.30
Activities - Unified Art	584.38
General	60,625.04
General - Co-op (Special Education)	9,145.86
General - Co-op (T. Gardner)	1,267.34
General - Donations (Five Points Bleacher)	3,050.00
General - Donations (General)	1,625.00
General - Donations (Logan Smith Memorial)	9,305.00
General - Grants	-850.97
General - Pepsi & 7Up Mkt	0.00
General - Raymond Torry Professional Development	2,560.64
General - Scholarships	20,227.05
General - Concessions	17,684.75

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Aarestad, Lance		Athletics Nov26	20261026S	Football Security	10/02/2026	239500	65.00
	Aarestad, Lance		**65.00**				
All Small Engines N		9109	20261105B	Bus Inspection	10/29/2026	239501	66.00
	All Small Engines N More		**66.00**				
Alpha Baking Company,		260404274039	20261022B	Cafe Supplies	10/01/2026	239502	125.64
Alpha Baking Company,		260404282013	20261022B	Cafe supplies	10/09/2026	239502	78.36
Alpha Baking Company,		260404289014	20261022B	Cafe supplies	10/16/2026	239502	194.88
Alpha Baking Company,		260404293017	20261105B	Cafe Supplies	10/20/2026	239502	518.22
Alpha Baking Company,		260404296016	20261105B	Cafe Supplies	10/23/2026	239502	241.36
	Alpha Baking Company, Inc.		**1,158.46**				
Alwan & Sons Meat		393731	20261022B	Cafe Supplies	10/16/2026	239503	529.13
Alwan & Sons Meat		393732	20261105B	Cafe Supplies	10/22/2026	239503	2,059.75
Alwan & Sons Meat		393733	20261105B	Cafe Supplies	10/23/2026	239503	529.13
Alwan & Sons Meat		393734	20261105B	Cafe Supplies	10/30/2026	239503	454.25
	Alwan & Sons Meat Company		**3,572.26**				
Amazon Business		246916629140081485045	20261028B	Books	10/18/2026	239504	19.30
Amazon Business		24692166273406003752 4	20261015B	Shop Tools and Equipment	09/30/2026	239504	229.98
Amazon Business		24692166273406003859 7	20261015B	Shop tools and Equipment	10/01/2026	239504	878.00
Amazon Business		24692166273406141785 3	20261015B	Shop Tools & Equipment	09/30/2026	239504	113.36
Amazon Business		24692166293402420938 0	20261028B	Shop Supplies and Tools	10/20/2026	239504	49.96

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Amazon Business	0002700293	240113462851001359525	20261015B	AccuformNMC "Emergency EXIT ONLY"	10/12/2026	239504	12.50
Amazon Business	0002700300	746921662794022099971	20261104B	Master Lock Lam Padlock	10/06/2026	239504	-170.16
Amazon Business	0002700319	2469216630240133116 64	20261104B	Replacement for P Touch Label Tape	10/29/2026	239504	13.76
Amazon Business	1002700011	246921662784012151348	20261015B	office supplies	10/05/2026	239504	21.46
Amazon Business	2002700004	246921662974071840862	20261104B	maint supplies	10/24/2026	239504	55.99
Amazon Business	3002700011	246921662844036378726	20261015B	Field House Display mount. Chromebook	10/11/2026	239504	160.99
Amazon Business	3002700012	246921662894085404450	20261028B	Phone line for Dist Office Fax move.	10/16/2026	239504	8.99
Amazon Business	3002700016	246216629640601153174	20261104B	misc tech supplises	10/23/2026	239504	11.78
Amazon Business	3002700016	246921662964059351598	20261104B	misc tech supplises	10/23/2026	239504	9.27
Amazon Business	3002700016	246921662964060221239	20261104B	misc tech supplises	10/23/2026	239504	23.85
Amazon Business	3002700016	246921662974062450416	20261104B	misc tech supplises	10/23/2026	239504	20.76
Amazon Business	3002700016	246921662974064440075	20261104B	misc tech supplises	10/24/2026	239504	33.25
Amazon Business	3002700016	246921662984076932473	20261104B	misc tech supplises	10/25/2026	239504	59.82
Amazon Business	4002700047	240113462851001455685	20261104B	Ice Machine Replacement	10/12/2026	239504	149.99
Amazon Business	4002700047	240113462921001630270	20261028B	Ice Machine Replacement	10/19/2026	239504	149.99
Amazon Business	4002700050	246921662914004603241	20261028B	Creative Connections Order	10/18/2026	239504	113.26
Amazon Business	4002700051	246921662884081440505	20261028B	Raffle tickets for November Event	10/16/2026	239504	9.49
Amazon Business	4002700053	246921662934030472682	20261028B	Alarm Clock for Student	10/20/2026	239504	6.59

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Amazon Business	4002700054	246921662944033897866	20261029B	PAC Challenge materials	10/21/2026	239504	16.84
Amazon Business	4002700055	24692166295404785638 7	20261104B	Principal Bulletin Board	10/22/2026	239504	15.99
Amazon Business	4002700056	246921662984081804456	20261104B	Prizes for school announcement	10/25/2026	239504	128.01
Amazon Business	4002700056	246921662984082163751	20261104B	Prizes for school announcement	10/25/2026	239504	92.96
Amazon Business	4002700061	246916630240186469274	20261104B	Gift Bags for PT Helpers	10/29/2026	239504	42.80
Amazon Business	4012700008	240113462881001803156	20261028B	AI with Intention Book and Preventing	10/15/2026	239504	14.95
Amazon Business	4012700008	240113462881001807826	20261028B	AI with Intention Book and Preventing	10/15/2026	239504	26.49
Amazon Business	4042700012	240113462981003281773	20261104B	cups for nurses office	10/24/2026	239504	69.99
Amazon Business	4072700007	246921662944034515318	20261028B	Supplies for buses	10/21/2026	239504	53.48
Amazon Business	5002700057	246921662834028341949	20261015B	Girls LAX supplies	10/10/2026	239504	94.06
Amazon Business	5002700062	246921662884080955612	20261028	athletic supplies	10/15/2026	239504	318.74
Amazon Business	5002700062	246921662934024713974	20261028B	athletic supplies	10/20/2026	239504	224.37
Amazon Business	5002700068	246921662924020956685	20261028B	athletic supplies	10/19/2026	239504	56.99
Amazon Business	5002700069	246921662934031534220	20261029B	athletic supplies	10/20/2026	239504	35.87
Amazon Business	8012700016	246921662744063880371	20261015B	Shop Tools and Supplies	10/01/2026	239504	1,012.30
Amazon Business	8012700016	246921662744072103327	20261015B	Shop Tools and Supplies	10/01/2026	239504	905.95
Amazon Business	8012700019	246921662934024020757	20261028B	Shop Organization	10/20/2026	239504	177.90
Amazon Business	8012700019	246921662964056540143	20261104B	Shop Organization	10/26/2026	239504	38.76

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Amazon Business	8012700020	246921663014010261762	20261104B	Shop tools and equipment	10/26/2026	239504	201.99
Amazon Business	8012700020	246921663024017886000	20261104B	Shop tools and equipment	10/29/2026	239504	670.00
Amazon Business	8212700005	246921663024019461471	20261104B	Hooks for Yoga mats and exercise balls	10/29/2026	239504	136.48
Amazon Business	8402700022	240113462881001586162	20261028B	Unified Printer	10/15/2026	239504	349.99
Amazon Business	8402700024	246921662914012733993	20261028B	Unified Supplies	10/18/2026	239504	101.76
Amazon Business	8402700026	246921662944038260268	20261029B	Art Supplies- Sculpture	10/21/2026	239504	70.96
Amazon Business	8402700027	246921662934024281592	20261028B	Classroom Supplies (Try Again from	10/20/2026	239504	62.03
Amazon Business	8402700027	246921662934024537579	20261028B	Classroom Supplies (Try Again from	10/20/2026	239504	50.76
Amazon Business	8402700028	246921662934024152946	20261028B	Try again for cancelled order soap /	10/20/2026	239504	104.02
Amazon Business	8402700028	246921662934024542026	20261105B	Try again for cancelled order soap /	10/20/2026	239504	32.99
Amazon Business	8402700029	246921662994083676138	20261104B	Unified Supplies	10/26/2026	239504	223.07
Amazon Business	8402700030	246921662974063856739	20261104B	Unified / Creative Connections Supplies	10/24/2026	239504	27.69
Amazon Business	8402700030	246921662994084256734	20261104B	Unified / Creative Connections Supplies	10/24/2026	239504	58.47
Amazon Business	8402700030	246921663014007133535	20261104B	Unified / Creative Connections Supplies	10/28/2026	239504	107.37
Amazon Business	8402700031	246921663024011917820	20261104B	Unified Supplies	10/29/2026	239504	13.98
Amazon Business	8402700031	246921663024012696873	20261104B	Unified Supplies	10/29/2026	239504	59.55
Amazon Business	8412700004	246921662734055346191	20261015B	Madrigal costumes	09/30/2026	239504	109.99
Amazon Business	8412700004	246921662774002175221	20261015B	Madrigal costumes	10/04/2026	239504	691.69

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Amazon Business	8412700004	246921662984074291394	20261104B	Madrigal costumes	10/25/2026	239504	109.99
Amazon Business	8412700005	24692166293403237308 7	20261029B	Choir Robes and Stoles	10/20/2026	239504	84.24
Amazon Business	8412700005	246921662944031607821	20261029B	Choir Robes and Stoles	10/21/2026	239504	419.25
Amazon Business	8432700003	240113462981000102347	20261104B	Loft PO	10/25/2026	239504	21.59
Amazon Business	8432700004	246921663014009421856	20261104B	Loft PO	10/26/2026	239504	34.28
Amazon Business	8432700004	246921663014010893772	20261104B	Loft PO	10/28/2026	239504	27.50
Amazon Business	8902700007	246921663024012884130	20261104B	helmet for a studnet attending Menta that	10/29/2026	239504	25.07
	Amazon Business		**9,103.34**				
Amazon Capital		1R6T-VLYK-MKNK	20261022B	Shop Tools	10/22/2026	239505	713.52
Amazon Capital		AYGG-LW6R-FTYK	20261028B	Shop Tools	10/20/2026	239505	6,390.98
Amazon Capital	8012700017	1PWT-QX79-3FYJ	20261022B	Shop tools and equipment	10/12/2026	239505	14,236.60
Amazon Capital	8402700021	1CQH-4RWD-NHMY	20261022B	Classroom supplies	10/06/2026	239505	208.85
	Amazon Capital Services		**21,549.95**				
Ameren Illinois		20261019-3144	20261021B	Utilities 0867143144	10/19/2026	239506	1,128.35
Ameren Illinois		20261103-2211156012	20261105B	Utilities 2211156012	11/03/2026	239506	168.95
Ameren Illinois		20261103-6345014007	20261105B	Utilities	11/03/2026	239506	77.16
Ameren Illinois		20261103-9467381001	20261105B	Utilities	11/03/2026	239506	1,138.65
	Ameren Illinois Company		**2,513.11**				
ATIS Elevator		IN523846	20261105B	Elevator inspection	10/29/2026	239507	240.00
	ATIS Elevator Inspections		**240.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Banzhoff, Jayme Carol		Miles Nov26	20261027S	Mileage Reimbursement	10/26/2026	9000001906	247.76
	Banzhoff, Jayme Carol		**247.76**				
Barker, David Arnold		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/01/2026	9000001907	58.00
	Barker, David Arnold		**58.00**				
Barra, Mark Stephen		Athletics Nov26	20261026S	Volleyball PA	10/26/2026	239508	240.00
	Barra, Mark Stephen		**240.00**				
Bevchem Solutions LLC		20669	20261022B	Cafe Supplies	10/08/2026	239509	208.40
Bevchem Solutions LLC		20840	20261105B	Cafe Supplies	10/21/2026	239509	370.23
	Bevchem Solutions LLC		**578.63**				
Beverlin, Karen L		Miles Nov27	20261102S	Mileage Reimbursement	11/02/2026	9000001908	56.40
	Beverlin, Karen L		**56.40**				
BIO CORPORATION	8702700006	22908	20261022B	Biology Lab Supplies	07/06/2026	239510	1,941.44
	BIO CORPORATION		**1,941.44**				
Boley, Angela Dawn		Athletics Nov26	20261026S	Football Ticket Seller	11/02/2026	239511	120.00
Boley, Angela Dawn		Athletics Nov26(2)	20261026S	Volleyball Ticket Seller	10/26/2026	239511	165.00
	Boley, Angela Dawn		**285.00**				
Bradfield's Computer	0002700005	586157	20261022B	Smartboard	10/15/2026	239512	2,976.00
	Bradfield's Computer Supply		**2,976.00**				
Bradley University		Entry Fees 02.23.2027	20261105B	Entry Fee - 2026 Bradley Jazz Festival	11/02/2026	239513	300.00
	Bradley University		**300.00**				
Brecklins Service		20261031Brecklin	20261105B	Fuel	10/31/2026	239514	2,530.68
	Brecklins Service Center		**2,530.68**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Brimfield School District		Entry Fees 12122026	20261105B	Chess Tournament	11/01/2026	239515	84.00
	Brimfield School District #309		**84.00**				
BROAD REACH	8502700014	ARI2102579	20261022B	New nonfiction books	10/09/2026	239516	197.70
	BROAD REACH		**197.70**				
Bushue Background		Wash308EHR-20260831	20261020S	EHR Checks	08/31/2026	239517	128.00
Bushue Background		Wash308EHR-20261031	20261102S	EHR Checks	10/30/2026	239517	128.00
Bushue Background		Washington308-20260831	20261020S	Background Checks	08/31/2026	239517	682.00
Bushue Background		Washington308-20261031	20261102S	Background Checks	10/30/2026	239517	455.00
	Bushue Background		**1,393.00**				
Capitol Group Inc		S2820962.001	20261022B	Maintenance Supplies	07/16/2026	239518	592.99
	Capitol Group Inc		**592.99**				
Capture Video LLC		3695	20261022B	Sales Tax Referendum	07/02/2026	239519	1,500.00
	Capture Video LLC		**1,500.00**				
CDS OFFICE		INV1815420	20261030B	Contract CONT12554-03 Township	10/29/2026	239520	74.15
CDS OFFICE	0002700308	INV1811543	20261022B	Copier Supplies	10/14/2026	239520	591.28
CDS OFFICE	0002700327	INV1815697	20261105B	2 Boxes of Staples, 1 Waste Toner Box	10/31/2026	239520	280.23
CDS OFFICE	3002700015	INV1812170	20261022B	Toner	10/20/2026	239520	274.67
	CDS OFFICE		**1,220.33**				
CDW GOVERNMENT		ZRO1563643	20261022B	Google Workspace Edu Pl 3 yr	10/09/2026	239521	8,257.14
	CDW GOVERNMENT		**8,257.14**				
Center for Internet	0002700307	INV-261016-0086184	20261021B	MS-ISAC Single Organization	10/16/2026	239522	1,495.00
	Center for Internet Security,		**1,495.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Children's Home		INV1061960	20261021B	WCHS -September 2026	10/12/2026	239523	8,067.78
Children's Home		INV1062010	20261021B	WCHS -September 2026	10/12/2026	239523	10,267.74
	Children's Home Association		**18,335.52**				
City of Washington		20261026-9700	20261030B	Acct 0410-009700-00	10/26/2026	239524	2,672.73
City of Washington		20261026-9725	20261030B	Acct 0410-009725-00	10/26/2026	239525	23.08
City of Washington		20261026-9740	20261030B	Acct 0410-009740-00	10/26/2026	239525	11.16
City of Washington		20261026-9760	20261030B	Acct 0410-009760-00	10/26/2026	239525	31.48
City of Washington		20261026-9790	20261030B	Acct 0410-009790-00	10/26/2026	239525	10.45
City of Washington		20261026-9850	20261030B	Acct 0410-009850-00	10/26/2026	239525	50.83
	City of Washington		**2,799.73**				
Comcast Business		20261101	20261104B	Acct 8771 20 307 0340963	11/01/2026	239526	215.50
	Comcast Business		**215.50**				
Cooper, Rocke Stephen		Meals Nov26	20261027S	Meal Reimbursement Nov 2026	10/27/2026	9000001909	17.00
	Cooper, Rocke Stephen		**17.00**				
Creation Gardens (What		13174878	20261022B	Cafe Supplies	10/05/2026	239527	224.10
Creation Gardens (What		13203138	20261022B	Cafe Supplies	10/07/2026	239527	102.85
Creation Gardens (What		13203154	20261105B	Cafe Supplies	10/14/2026	239527	237.50
Creation Gardens (What		13203154-01523955	20261105B	Cafe Supplies	10/14/2026	239527	-19.98
Creation Gardens (What		13235618	20261105B	Cafe Supplies	10/19/2026	239527	505.50
Creation Gardens (What		13235618-01525587	20261105B	Cafe Supplies	10/19/2026	239527	-35.95

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Creation Gardens (What		13235842	20261105B	Cafe Supplies	10/21/2026	239527	562.60
Creation Gardens (What		13257534	20261105B	Cafe Supplies	10/23/2026	239527	293.40
Creation Gardens (What		13257534-01527243	20261105B	Cafe Supplies	10/23/2026	239527	-65.95
	Creation Gardens (What		**1,804.07**				
Curley, Kate		LR FY27	20261020S	Lunch Acct Rfnd	10/06/2026	239528	13.45
	Curley, Kate		**13.45**				
Davis, Caleb W		Athletics Nov26	20261026S	Soccer B Clock	10/26/2026	239529	180.00
	Davis, Caleb W		**180.00**				
De Lage Landen Public		599200959	20261029B	Pinter Leases	10/23/2026	239530	2,379.00
	De Lage Landen Public		**2,379.00**				
Direct Energy Business		262870060416020	20261022B	Electric Charges	10/14/2026	239531	39,291.13
Direct Energy Business		262890060432334	20261022B	Utilities - Electric	10/16/2026	239531	95.78
	Direct Energy Business LLC.		**39,386.91**				
East Peoria Tire &		220730	20261022B	WSTS Repairs	08/05/2026	239532	81.00
East Peoria Tire &		225102	20261021B	WSTS Inspections	10/12/2026	239532	45.00
East Peoria Tire &		226101	20261105B	WSTS Inspection	10/29/2026	239532	60.00
	East Peoria Tire &		**186.00**				
Easterseals Central		1309	20261029B	Out of District Tuition	09/30/2026	239533	2,687.62
	Easterseals Central Illinois		**2,687.62**				
Educational League of	4012700009	20261027LW	20261105B	ELI Annual Membership	10/27/2026	239534	65.00
	Educational League of Illinois		**65.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Facker, Robert		Athletics Nov26	20261026S	Football Clock/Scoreboard	10/26/2026	239535	240.00
	Facker, Robert		**240.00**				
FARNSWORTH		272858	20261021B	WCHS Stadium improvements 2026	10/16/2026	239536	9,554.00
FARNSWORTH		272860	20261021B	WCHS Stadium 2027	10/16/2026	239536	25,800.00
	FARNSWORTH GROUP		**35,354.00**				
Foust, Lisa Marie		20261031LF	20261022B	Administrative Support	10/10/2026	239537	250.00
	Foust, Lisa Marie		**250.00**				
Freeman, Kyle William		Miles Nov26	20261103S	Mileage Reimbursement	11/03/2026	239538	459.04
	Freeman, Kyle William		**459.04**				
Fresh Start Academy		SESINV-066103	20261105B	Out of District Tuition	10/30/2026	239539	7,965.72
	Fresh Start Academy		**7,965.72**				
Frontier North Inc.		20261101	20261105B	Phone Line -3167	11/01/2026	239540	2,260.41
	Frontier North Inc.		**2,260.41**				
Frye, James Ramon		13	20261026S	Transportation Purchases Serv.	08/01/2026	239541	420.00
Frye, James Ramon		14	20261103S	Transportation Purchases Serv.	11/02/2026	239541	500.00
Frye, James Ramon		15	20261103S	Transportation Purchases Serv.	10/22/2026	239541	200.00
	Frye, James Ramon		**1,120.00**				
Gabberts Cleaning		10123	20261021B	Janitorial Services	10/01/2026	239542	31,907.08
Gabberts Cleaning		10130	20261106B	Band Invitational 09.12.2026	10/01/2026	239542	700.00
Gabberts Cleaning		10165	20261106B	Weekly Cleaning Bus Transp. Office	10/01/2026	239542	400.00
	Gabberts Cleaning Services		**33,007.08**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Geisz, John Stanley		Meals Nov26	20261027S	Meal Reimbursement Nov 2026	10/27/2026	9000001910	20.00
	Geisz, John Stanley		**20.00**				
GFL Environmental		P40000442801	20261105B	Services 11.01.2026-11.30.2026	10/19/2026	239543	1,310.00
	GFL Environmental		**1,310.00**				
Gibson, Justin R		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/10/2026	9000001911	10.00
	Gibson, Justin R		**10.00**				
Gordon Food Service,		831445260	20261022B	Cafe Supplies	10/15/2026	239544	41.95
Gordon Food Service,		831445506	20261029B	Cafe Supplies	10/20/2026	239544	250.87
Gordon Food Service,		831445804	20261030B	Cafe Supplies	10/30/2026	239544	195.21
Gordon Food Service,		9040937360	20261022B	Cafe Supplies	10/06/2026	239544	2,448.98
Gordon Food Service,		9041212516	20261022B	Cafe Supplies	10/13/2026	239544	3,169.84
Gordon Food Service,		9041478071	20261029B	Cafe Supplies	10/20/2026	239544	5,794.38
Gordon Food Service,		9041752756	20261030B	Cafe Supplies	10/27/2026	239544	1,751.78
	Gordon Food Service, Inc.		**13,653.01**				
Gray, Mitchell		Athletics Nov26	20261026S	Football Security	10/26/2026	239545	130.00
	Gray, Mitchell		**130.00**				
Great Oaks Camping		10000164	20261027KL	Adventure Challenge Course FIeld Trip	10/27/2026	239546	833.00
	Great Oaks Camping		**833.00**				
GreatAmerica Financial		43377145	20261029B	Acct# 009-1930584-000	10/28/2026	239547	202.00
	GreatAmerica Financial		**202.00**				
Hammer, William		Athletics Nov26	20261026S	Football Ticket Taker	10/26/2026	239548	110.00
	Hammer, William		**110.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
HD Supply, Inc.		9255440288	20261105B	Janitorial Supplies	10/21/2026	239549	50.40
HD Supply, Inc.	0002700146	9255538906	20261105B	Janitorial Supplies	10/23/2026	239549	100.80
HD Supply, Inc.	0002700290	9254953512	20261022B	Custodial Supplies	10/08/2026	239549	1,942.18
	HD Supply, Inc.		**2,093.38**				
Illinois Principal		20261014-LW	20261021B	IPA Membership	10/14/2026	239550	447.84
Illinois Principal	4042700013	517429	20261029B	Model Student Handbook Subscription	10/21/2026	239551	350.00
	Illinois Principal Association		**797.84**				
Imperial Bag & Paper	0002700201	1113340	20261021B	Custodial Supplies	10/13/2026	239552	611.21
Imperial Bag & Paper	0002700299	1113184	20261021B	Custodial Supplies	10/13/2026	239552	353.06
	Imperial Bag & Paper zco.		**964.27**				
Integrated Systems		7683	20261105B	ISCorp Hosting for Skyward Student	11/01/2026	239553	342.00
	Integrated Systems		**342.00**				
IWIRC		440358	20261030B	#10325041 Onsite Visit 10.06.2026	10/28/2026	239554	1,108.00
	IWIRC		**1,108.00**				
J. W. Pepper & Sons		368784565	20261029B	Choral Supplies	09/10/2026	239555	59.99
J. W. Pepper & Sons		368917363	20261029B	Choral Supplies	10/15/2026	239555	574.59
J. W. Pepper & Sons		368917364	20261029B	Choral Supplies	10/15/2026	239555	30.00
J. W. Pepper & Sons		368918512	20261029B	Choral Supplies	10/15/2026	239555	119.99
J. W. Pepper & Sons		368922327	20261029B	Choral Supplies	10/16/2026	239555	276.25
J. W. Pepper & Sons		368969982	20261105B	Band supplies	10/29/2026	239555	43.96
	J. W. Pepper & Sons Inc.		**1,104.78**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
JUNIOR LIBRARY	8502700009	754891	20261030B	Renewal of Junior Library Guild	08/08/2026	239556	3,164.00
	JUNIOR LIBRARY GUILD		**3,164.00**				
K COM		56347	20261022B	Purchase Services	10/15/2026	239557	725.00
K COM		56369	20261022B	Purchase Services	10/22/2026	239558	375.00
K COM		56375	20261105B	Purchase Services	10/23/2026	239559	445.00
K COM		55993	20261021B	Additional Fire Alarm Devices	08/10/2026	239560	9,094.50
	K COM TECHNOLOGIES, INC.		**10,639.50**				
Ken's Oil Service, Inc		K598295	20261105B	Fuel Acct WASHHISC	10/26/2026	239561	7,168.76
Ken's Oil Service, Inc		K599097	20261105B	Fuel Acct WASHHISC	11/03/2026	239561	282.15
	Ken's Oil Service, Inc		**7,450.91**				
Kidder Music Service,		152950	20261105B	Replacement Equipment	09/01/2026	239562	5,300.00
Kidder Music Service,		156802	20261105B	Band supplies	09/16/2026	239562	95.60
Kidder Music Service,		158435	20261105B	Band supplies	09/20/2026	239562	140.00
Kidder Music Service,		159114	20261105B	Band supplies	10/05/2026	239562	214.00
Kidder Music Service,		159707	20261105B	Band supplies	10/13/2026	239562	735.45
Kidder Music Service,		159772	20261105B	Band supplies	10/13/2026	239562	71.20
Kidder Music Service,		15981	20261105B	Band Supplies	10/14/2026	239562	149.84
Kidder Music Service,		159827	20261105B	Choral Supplies	10/14/2026	239562	115.95
Kidder Music Service,		161393	20261105B	Band supplies	10/15/2026	239562	73.00

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Kidder Music Service,		161403	20261105B	Band supplies	10/15/2026	239562	112.00
	Kidder Music Service, Inc.		**7,007.04**				
KnowBe4, Inc	0002700323	INV458675	20261030B	KnowBe4 Security Awareness Training	10/28/2026	239563	3,830.40
	KnowBe4, Inc		**3,830.40**				
KOCH		2648	20261029B	Audit Completion June 30, 2026	10/19/2026	239564	12,500.00
	KOCH CONSULTANTS, LTD		**12,500.00**				
Kohl Wholesale		1712272	20261021B	Cafe Supplies	08/31/2026	239565	-41.50
Kohl Wholesale		1719991	20261021B	Cafe Supplies	09/08/2026	239565	-79.02
Kohl Wholesale		1726436	20261021B	Cafe Supplies	09/14/2026	239565	-38.28
Kohl Wholesale		1738074CR	20261029B	Cafe Supplies	10/06/2026	239565	-66.39
Kohl Wholesale		1752568	20261022B	Cafe Supplies	10/09/2026	239565	8,772.92
Kohl Wholesale		1759329	20261022B	Cafe Supplies	10/16/2026	239565	10,700.97
Kohl Wholesale		1766323	20261029B	Cafe Supplies	10/23/2026	239565	6,757.84
Kohl Wholesale		1769661	20261030B	Cafe Supplies	10/27/2026	239565	498.18
Kohl Wholesale		1773424	20261105B	Cafe Supplies	10/30/2026	239565	13,274.80
	Kohl Wholesale		**39,779.52**				
Kozinski, Ron		Athletics Nov26	20261026S	Swim & Dive G PA	10/26/2026	239566	55.00
	Kozinski, Ron		**55.00**				
KROGER CO - IN DIV		049183	20261022B	Cafe Supplies	10/08/2026	239567	31.54
KROGER CO - IN DIV		055436	20261104B	Sprecial Education Supplies	11/21/2026	239567	9.17

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
KROGER CO - IN DIV	0002700294	051863	20261104B	Special Education Supplies	11/08/2026	239567	66.87
KROGER CO - IN DIV	4062700006	024615	20261104B	2 dozen donuts for Superintendent	11/06/2026	239567	19.98
	KROGER CO - IN DIV		**127.56**				
KRUEGER POTTERY	8402700011	195956	20261021B	Clay order for 26/27	10/07/2026	239568	1,465.89
	KRUEGER POTTERY		**1,465.89**				
LANTER		S292954	20261030B	Cafe Supplies	10/23/2026	239569	143.41
	LANTER DISTRIBUTING LLC		**143.41**				
LASER ELECTRIC, INC		SC30686	20261105B	Repair Stadium Lighting	10/13/2026	239570	4,929.00
	LASER ELECTRIC, INC		**4,929.00**				
Ledger, Krystal Dawn	0002700135	Reimb Nov26	20261030S	36th Annual SKYCON Conference	10/30/2026	9000001912	574.34
	Ledger, Krystal Dawn		**574.34**				
Lenover, Christopher		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/05/2026	9000001913	30.00
	Lenover, Christopher Aaron		**30.00**				
Lincoln Prairie Behavior		2021-23159	20261105B	Home Hospital	10/27/2026	239571	525.00
Lincoln Prairie Behavior		2021-23163	20261105B	Home Hospital	10/27/2026	239571	525.00
	Lincoln Prairie Behavior		**1,050.00**				
Martin Automotive		46023	20261030B	WST Bus Maintenance	10/07/2026	239572	136.41
Martin Automotive		46039	20261105B	WST Bus Maintenance	10/08/2026	239572	147.49
Martin Automotive		46082	20261105B	WST Bus Maintenance	10/14/2026	239572	136.41
Martin Automotive		46150	20261105B	WST Bus Maintenance	10/26/2026	239572	283.34
	Martin Automotive		**703.65**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
McLean County Unit		Entry Fee 12.12.2026	20261105B	Normal Com. Invite Boys Swim/Dive	11/01/2026	239573	125.00
	McLean County Unit Dist No		**125.00**				
Menards, Inc		45842	20261105B	Maintenance Supplies	10/08/2026	239574	27.64
Menards, Inc		46080	20261105B	Maintenance Supplies	10/13/2026	239574	29.99
Menards, Inc		46163	20261105B	Maintenance Supplies	11/15/2026	239574	36.62
Menards, Inc		46218	20261105B	Maintenance Supplies	10/16/2026	239574	333.28
Menards, Inc		46357	20261105B	Maintenance Supplies	10/19/2026	239574	9.96
Menards, Inc		46415	20261105B	Maintenance Supplies	10/20/2026	239574	13.46
Menards, Inc		46589	20261105B	Maintenance Supplies	10/23/2026	239574	280.88
Menards, Inc		46591	20261105B	Maintenance Supplies	10/23/2026	239574	-150.00
	Menards, Inc		**581.83**				
MOBILE MAXX		067535	20261030B	RENT	10/24/2026	239575	175.00
	MOBILE MAXX		**175.00**				
Mohawk Lifts LLC	0002700286	75303	20261030B	Tire balancer	10/09/2026	239576	10,493.95
	Mohawk Lifts LLC		**10,493.95**				
MORELAND, PATRICIA		Athetics Nov26	20261026S	Volleyball Scorekeeper	10/26/2026	239577	240.00
	MORELAND, PATRICIA		**240.00**				
Morton Community		242707462749000152982	20261028B	IASA Conference	09/30/2026	239578	7.00
Morton Community		24270746275900015 4303	20261028B	IASA Conference	10/02/2026	239578	7.00
Morton Community		249430062765166187497	20261028B	IASA Conference	10/02/2026	239578	254.10

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002700316	241374662823010306446	20261028B	Brickhouse	10/09/2026	239578	48.75
	Morton Community Bank (KB)		**316.85**				
Morton Community		246921662754075297117	20261029B	Meal	10/01/2026	239579	19.43
Morton Community		24692166275407800214 1	20261029B	Meal	10/01/2026	239579	8.11
Morton Community		246921662884081460181	20261029B	Meal	10/15/2026	239579	122.59
Morton Community		249064162892696129243	20261029B	IASB Joint Annual Conference	10/16/2026	239579	231.75
Morton Community		249430062755160235758	20261029B	IASA Conference	10/01/2026	239579	125.40
Morton Community		249430062765166187493	20261029B	IASA Conference	10/02/2026	239579	165.61
	Morton Community Bank (KF)		**672.89**				
Morton Community		242042963020023440302	20261104B	Spotify	10/29/2026	239580	12.99
Morton Community		249064162952700322351	20261104B	Monthly Payment	10/20/2026	239580	59.00
Morton Community	0002700301	240007762761000121624	20261015B	GavBit Subscription	10/02/2026	239580	1,863.00
Morton Community	0002700302	244450006278300750087	20261015B	Gas - boys' golf sectionals practice	10/04/2026	239580	80.00
Morton Community	0002700303	248019762799206795646	20261015B	Gas - boys' golf sectionals practice	10/05/2026	239580	60.00
Morton Community	0002700305	247679262829000132002	20261015B	IL Secretary of State - License Renewal /	10/09/2026	239580	5.00
Morton Community	0002700306	24767926275900011 6016	20261015B	IL Secretary of State - License Renewal /	10/02/2026	239580	5.00
Morton Community	0002700309	247679262939000015700	20261028B	IL Secretary of State - License Renewal /	10/20/2026	239580	5.00
Morton Community	0002700310	247679262939000157001	20261028B	IL Secretary of State - License Renewal /	10/21/2026	239580	5.00
Morton Community	0002700313	247679262939000157000	20261028B	IL Secretary of State - License Renewal	10/20/2026	239580	5.00

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002700314	244921662901003125149	20261028	Chat GPT Monthly Subscription	10/17/2026	239580	20.00
Morton Community	0002700315	244921662911000124870	20261029B	ANet Subscription Renewal	10/17/2026	239580	95.64
Morton Community	4002700058	244457163013007433919	20261104B	GCs for Exemplary Status	10/28/2026	239580	150.00
Morton Community	4002700058	249430063025322216246	20261104B	GCs for Exemplary Status	10/28/2026	239580	79.99
Morton Community	4002700059	249430063025322216246	20261104B	PT Goodies and Restock on PCR	10/28/2026	239580	95.94
Morton Community	4002700060	246921663024014596253	20261104B	Coffee Gift Cards	10/28/2026	239580	750.00
Morton Community	4042700011	244450062940010599872	20261028B	Credit card for Trivia winner-	10/20/2026	239580	7.29
Morton Community	5002700051	249430062795183783548	20261015B	Boys golf Sectional Golf - 10/04 -	10/05/2026	239580	172.73
Morton Community	5002700051	249430062795183783548	20261015	Boys golf Sectional Golf - 10/04 -	10/15/2026	239580	172.73
Morton Community	5002700051	249430062795183783548	20261015B	Boys golf Sectional Golf - 10/04 -	10/05/2026	239580	172.73
Morton Community	5002700051	249430062795183783550	20261015B	Boys golf Sectional Golf - 10/04 -	10/05/2026	239580	172.73
Morton Community	5002700052	246921662784008175813	20261015B	meals for boys golf state sectionals	10/05/2026	239580	262.17
Morton Community	5002700058	244273362787202465756	20261015B	coaches lunches for Oct 5th sectional	10/05/2026	239580	78.83
Morton Community	5002700060	240552362829247102798	20261015B	Boys golf state finals meals	10/08/2026	239580	41.35
Morton Community	5002700060	247679262819000119001	20261015B	Boys golf state finals meals	10/08/2026	239580	25.00
	Morton Community Bank (P1)		**4,397.12**				
Morton Community		241374662950017301936	20261105B	IAASE Conferenece Meals	10/21/2026	239581	29.59
Morton Community		246921662964057105520	20261105B	IAASE Board Meeting and Conference	10/22/2026	239581	93.95
Morton Community		247554262972629715303	20261105B	IAASE Board Meeting and Conf	11/23/2026	239581	27.59

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community		247554262972629741915	20261105B	IAASE Board Meeting and Conference	10/23/2026	239581	849.13
Morton Community	0002700296	241374662855010579073	20261015B	UHAUL - Band Box Truck Rental-	10/11/2026	239581	155.79
Morton Community	0002700298	241374662925011744813	20261028B	UHAUL - Band Box Truck Rental-Uofl	10/18/2026	239581	394.68
Morton Community	0002700304	244450062743008834604	20261015B	Gas - boys' golf	09/30/2026	239581	80.00
Morton Community	0002700304	244450062743008834605	20261015B	Gas - boys' golf	09/30/2026	239581	9.29
Morton Community	5002700048	244310662745152289431	20261015B	2026 - 2A Regional Tournament lunches	09/30/2026	239581	99.50
	Morton Community Bank (P2)		**1,739.52**				
Morton Community	0002700292	240552362809225946108	20261015B	Walmart TEMCo TH3030 Dual Size	10/07/2026	239582	185.00
Morton Community	0002700295	244457162773008424659	20261015B	Kroger - FACS Supplies	10/04/2026	239582	157.55
Morton Community	0002700311	244457162913008417586	20261028B	FACS Supplies	10/18/2026	239582	130.52
Morton Community	0002700320	244457162973007647716	20261104B	Weekly receipt for FCS-10/26/26	10/24/2026	239582	77.87
Morton Community	4002700048	244450062833007520041	20261015B	3x Large Breakfast pizzas for PAC+	10/09/2026	239582	51.20
Morton Community	4002700049	249430062895242984772	20261028B	Costco October Woo-woo cart + SST	10/16/2026	239582	201.01
Morton Community	5002700066	241082962921000081596	20261028B	IHSA required weight management	10/19/2026	239582	101.00
Morton Community	5002700066	241082962921000817362	20261028B	IHSA required weight management	10/19/2026	239582	26.00
Morton Community	8022700003	244457162843008420113	20261015B	FACS Supplies	10/11/2026	239582	179.68
	Morton Community Bank (P3)		**1,109.83**				
Morton Community		246921662984078727285	20261105B	IAEA Conference 10/23-24/2026	10/24/2026	239583	223.10
Morton Community	0002700330	0002700330	20261104B	Food - Art PD Conference	11/23/2026	239583	30.00

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002700330	246921662984073503960	20261104B	Food - Art PD Conference	10/24/2026	239583	17.85
Morton Community	4012700006	24692166279401754543 4	20261015B	Scones for AI Workshop from Four30	10/05/2026	239583	45.87
Morton Community	4012700007	24692166279401751904 1	2026101B	Coffee for AI Workshop from Faire	10/05/2026	239583	32.40
	Morton Community Bank (P4)		**349.22**				
Morton Community	8422700002	244921662891000083205	20261028B	Annual Blooket Subscription 59.88	10/15/2026	239584	59.88
Morton Community	8702700016	244457162733007429218	20261015B	Celery for lab in Biology	10/01/2026	239584	25.52
	Morton Community Bank (P5)		**85.40**				
Morton Community		20261021PA16270	20261030B	Limited School Bonds (Nov 1, 2013)	10/21/2026	239585	379,421.25
	Morton Community Bank		**379,421.25**				
Mott, Jason		Athletics Nov26	20261026S	Soccer B Clock	10/26/2026	239586	120.00
	Mott, Jason		**120.00**				
Mourisse, David Joseph		Athletics Nov26	20261026S	Soccer B Clock	10/26/2026	239587	240.00
	Mourisse, David Joseph		**240.00**				
MTCO		12098231	20261021B	Acct 00006826-0	10/01/2026	239588	94.87
MTCO		12114153	20261105B	Account 00043626-6	11/01/2026	239588	1,492.62
MTCO		12115945	20261105B	Acct 00006826-0	11/01/2026	239588	49.92
	MTCO		**1,637.41**				
NCS PEARSON, INC		33327288	20261105B	Account 3886133	11/03/2026	239589	117.28
	NCS PEARSON, INC		**117.28**				
Nena Hardware, Inc.		5156/4	20261021B	Maintenance Supplies	10/13/2026	239590	5.96
Nena Hardware, Inc.		5164/4	20261030B	Maintenance Supplies	10/06/2026	239590	2.38

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Nena Hardware, Inc.		5165/4	20261030B	Maintenance Supplies	10/16/2026	239590	1.39
Nena Hardware, Inc.		5173/4	20261030B	Maintenance Supplies	10/19/2026	239590	2.69
Nena Hardware, Inc.		5174/4	20261030B	Maintenance supplies	10/19/2026	239590	1.80
Nena Hardware, Inc.		5186/4	20261030B	Maintenance Supplies	10/21/2026	239590	249.00
Nena Hardware, Inc.		5226/4	20261030B	Maintenance Supplies	10/28/2026	239590	30.58
	Nena Hardware, Inc.		**293.80**				
Nesbit, Juan		CR FY27	20261030S	Reg Rfnd	10/30/2026	239591	150.00
	Nesbit, Juan		**150.00**				
NRG Business		HS65672984	20261030B	Gas Acct 982354	10/05/2026	239592	1,259.37
NRG Business		HS65672985	20261030B	Gas Acct 982355	10/05/2026	239592	80.91
	NRG Business Marketing LLC		**1,340.28**				
Ogborn Plumbing Inc		29223	20261030B	Maintenance Purchased services	10/20/2026	239593	420.00
	Ogborn Plumbing Inc		**420.00**				
Pacelli, Nicholas P		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/10/2026	9000001914	20.00
	Pacelli, Nicholas P		**20.00**				
Papa John's Pizza		S4261-26-2385	20261030B	Supplies - First Chapter	09/18/2026	239594	25.97
Papa John's Pizza	4002700045	S4261-26-2391	20261030B	Senior Charge Pizzas, Maximum of 50	10/09/2026	239594	111.86
Papa John's Pizza	4072700006	S4261-26-2390	20261030B	Pizza for Bus Drivers	10/02/2026	239594	47.94
	Papa John's Pizza		**185.77**				
Pekin Community High		Entry Fees 01022027	20261105B	Boys Swim/dive	11/01/2026	239595	150.00
	Pekin Community High		**150.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Peoples National Bank		20261101	20261105B	Bond Series 2021	11/01/2026	239596	117,388.00
	Peoples National Bank of		**117,388.00**				
Peoria County Regional		20261114Fee	20261030B	IL Sch. Bus Driver Training	10/22/2026	239597	10.00
	Peoria County Regional		**10.00**				
Pitney Bowes Bank Inc		20261028PP	20261030B	Postage Machine	10/28/2026	239598	350.00
	Pitney Bowes Bank Inc		**350.00**				
PRAIRIE FARMS		4414957	20261030B	Cafe Supplies	10/06/2026	239599	31.26
PRAIRIE FARMS		9077395	20261030B	Cafe Supplies	10/09/2026	239599	265.92
PRAIRIE FARMS		9082834	20261030B	Cafe Supplies	10/16/2026	239599	209.23
PRAIRIE FARMS		9085930	20261030B	Cafe Supplies	10/20/2026	239599	66.56
PRAIRIE FARMS		9088181	20261030B	Cafe Supplies	10/23/2026	239599	363.93
PRAIRIE FARMS		9093950	20261105B	Cafe Supplies	10/30/2026	239599	332.62
	PRAIRIE FARMS DAIRY, Inc		**1,269.52**				
Renshaw, Cody		Athletics Nov26	20261026S	Soccer B PA	10/26/2026	239600	585.00
	Renshaw, Cody		**585.00**				
RockDaisy LLC	5002700043	0246	20261030B	RockDaisy AMS License	05/01/2026	239601	1,500.00
	RockDaisy LLC		**1,500.00**				
RP Lumber	8012700021	5706151	20261105B	Shop material	10/06/2026	239602	718.80
	RP Lumber		**718.80**				
Ruppman, Walter C		Athletics Nov26	20261026S	Swim G Scoreboard	10/26/2026	239603	60.00
	Ruppman, Walter C		**60.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
SCHOLASTIC INC	8502700013	M7762092	20261030B	Scholastic Art for Art Department	10/06/2026	239604	98.89
	SCHOLASTIC INC		**98.89**				
SERVICE AUTO		759682	20261105B	Transportation Supplies	10/26/2026	239605	9.50
SERVICE AUTO		759695	20261105B	Transportation Supplies	10/27/2026	239605	21.49
	SERVICE AUTO SUPPLY		**30.99**				
Shambaugh, Ronald		Reimb Nov26	20261026S	CDL Testing Fee Reimbursement	10/19/2026	9000001915	55.21
	Shambaugh, Ronald Michael		**55.21**				
Siverly, Kevin		Miles Oct 26	20261104B	Mileage reimbursement	11/04/2026	239606	2,529.28
	Siverly, Kevin		**2,529.28**				
Smith, Richard Orvin		Athletics Nov26	20261026S	Football Score	10/26/2026	239607	60.00
	Smith, Richard Orvin		**60.00**				
Smithereen Pest		4223680	20261030B	Pest Control 10.23.2026	10/23/2026	239608	111.00
	Smithereen Pest Management		**111.00**				
Soltow, Holly Jo		Miles Nov26	20261102S	Mileage Reimbursement	11/02/2026	9000001916	199.12
	Soltow, Holly Jo		**199.12**				
Specialized Education		INV262892	20261030B	High Road School of Peoria September	10/02/2026	239609	17,911.32
	Specialized Education Of		**17,911.32**				
Spillman, David Wesley		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/09/2026	9000001917	31.00
	Spillman, David Wesley		**31.00**				
STAPLES	0002700288	6077909955	20261105B	AutoRestock	10/25/2026	239610	437.32
	STAPLES ADVANTAGE		**437.32**				
Stats Medic, LLC	0002700194	ABBD271F/-0001	20261030B	PreCalculus subscription for Marcus	09/08/2026	239611	325.00
	Stats Medic, LLC		**325.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Strauch, John R		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/09/2026	9000001918	14.00
	Strauch, John R		**14.00**				
THE BABY FOLD INC		P100878	20261105B	Tuition - September 2026	09/30/2026	239612	9,557.52
	THE BABY FOLD INC		**9,557.52**				
The Board of Trustees	0002700277	20260918-JH	20261021B	Independent Living Skills Conference-	09/08/2026	239613	40.00
	The Board of Trustees of the		**40.00**				
The Illinois State Toll		G121000006824	20261029B	Transportation - Toll Payment	09/30/2026	239614	6.80
	The Illinois State Toll		**6.80**				
THE KERN GROUP		C-100826-A	20261105B	Technology Reader Replacement	10/08/2026	239615	630.50
	THE KERN GROUP INC		**630.50**				
THE MUSIC SHOPPE		4162717	20261105B	Band contractual Services	10/14/2026	239616	124.30
THE MUSIC SHOPPE		4305593	20261105B	Band Supplies	10/13/2026	239616	199.75
THE MUSIC SHOPPE		4307051	20261105B	Band Supplies	11/16/2026	239616	102.00
THE MUSIC SHOPPE		4314988	20261105B	band	11/28/2026	239616	84.88
	THE MUSIC SHOPPE		**510.93**				
Thornton, Daniel A		Meals Nov26	20261027S	Meal Reimbursement Nov2026	10/27/2026	9000001919	20.00
	Thornton, Daniel A		**20.00**				
TMCSEA		0327308	20261105B	September 2026	09/30/2026	239617	24,577.66
	TMCSEA		**24,577.66**				
Tom Sander Piano	8412700006	6526	20261021B	Tuning for concert, invoice attached	10/10/2026	239618	125.00
	Tom Sander Piano Service		**125.00**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Uftring, Cory James		Meals Nov26	20261027S	Meal Reimbursement Nov 2026	10/27/2026	9000001920	20.00
	Uftring, Cory James		**20.00**				
Unland Insurance &		1002864458	20261021B	WC Audit 07.01.2025-07.01.2026	10/08/2026	239619	3,111.00
	Unland Insurance & Benefits		**3,111.00**				
VANDERHEYDT,		Athletics Nov26	20261026S	Football Ticket Seller	10/26/2026	239620	120.00
	VANDERHEYDT, KELLY		**120.00**				
VERIZON WIRELESS		6156137904	20261029B	Acct 780318592-00001	10/18/2026	239621	665.37
VERIZON WIRELESS		6156137905	20261029B	Acct 780318592-00002	10/18/2026	239621	9,315.36
	VERIZON WIRELESS		**9,980.73**				
VITAL SIGNS	5002700059	5901	20261029B	senior night feather flags	10/21/2026	239622	216.86
VITAL SIGNS	5002700074	5831	20261029B	banners for the stadium on game days	10/01/2026	239622	243.20
	VITAL SIGNS		**460.06**				
Washington Plaza		20261029WPM	20261029B	Utilties	10/29/2026	239623	136.07
	Washington Plaza		**136.07**				
Washington Student		1126308-1	20261105B	Maintenance 10.01.2026-10.31.2026	11/01/2026	239624	1,995.00
	Washington Student		**1,995.00**				
WCHS - Imprest Fund		Imprest Nov26	20261030S	Replenish Imprest Account - November	10/30/2026	9000001921	2,262.00
	WCHS - Imprest Fund		**2,262.00**				
Wex Bank		115920505	20261026S	SpEd Coop Fuel 09.24.2026 - 10.23.	10/23/2026	239625	7,361.28
	Wex Bank		**7,361.28**				
Willow Lane Education	8502700016	ARR2605883	20261021B	non fiction books	10/09/2026	239626	129.88
	Willow Lane Education		**129.88**				

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Wisher, Kyle D		Meals Nov26	20261020S	Meal Reimbursement Nov 2026	10/03/2026	9000001922	54.00
	Wisher, Kyle D		**54.00**				
Yezek & Sons, LLC.		7680	20261105B	Maintenance Supplies	10/12/2026	239627	1,390.48
	Yezek & Sons, LLC.		**1,390.48**				
Yocum, Shelby N.		110926	20261102S	Communication Consulting Sept 16,	11/02/2026	9000001923	717.50
	Yocum, Shelby N.		**717.50**				

Total Number of Batch Invoices:	0	$0.00
Total Number of Open Invoices:	0	$0.00
Total Number of History Invoices:	374	$938,350.00
Total Number of Update in Progress Batch Invoices:	0	$0.00
Total Number of Update in Progress Batch Reversal Invoices:	0	$0.00
Total Number of Reversal History Invoices:	0	$0.00
Total Number of Deleted History Invoices:	0	$0.00
Total Number of Batch Reversal Invoices:	0	$0.00
Total Invoices:	**374**	**938,350.00**

Invoice Listing (Condensed)

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Effingham Country Club		EntryFee 100506	20261001KL	Boys Golf Sectional Lunches	10/02/2026	4615	98.00
Effingham Country Club		EntryFee 1052026	20261001KL	Boys Golf Sectional Fees	10/02/2026	4616	204.00
	Effingham Country Club		**302.00**				
Illinois Music Education		71084	20261029B	IMEA District Festivals Chorus/Band	10/29/2026	4619	1,785.00
	Illinois Music Education		**1,785.00**				
National Interscholastic	5002700064	INV-EE374	20261015KL	NIAAA Online Course	10/14/2026	4618	125.00
	National Interscholastic		**125.00**				
Normal Community		EntryFee 100526	20261001KL	Girls Sectional Golf 10/05/2026	10/02/2026	4617	50.00
	Normal Community West		**50.00**				

Total Number of Batch Invoices:	0	$0.00
Total Number of Open Invoices:	0	$0.00
Total Number of History Invoices:	5	$2,262.00
Total Number of Update in Progress Batch Invoices:	0	$0.00
Total Number of Update in Progress Batch Reversal Invoices:	0	$0.00
Total Number of Reversal History Invoices:	0	$0.00
Total Number of Deleted History Invoices:	0	$0.00
Total Number of Batch Reversal Invoices:	0	$0.00
Total Invoices:	**5**	**2,262.00**

WCHS Coaching Volunteers

2026-27

Winter Season

Jessica Bielema	Comp Cheer
Josie Mosbach	Dance
Jenna Norder	Dance

ILLINOIS CENTRAL COLLEGE

LOCAL PARTNERSHIP AGREEMENT
UNDER
THE
DUAL CREDIT QUALITY ACT

(Part 1)

2027-2028

DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT BETWEEN

ILLINOIS CENTRAL COLLEGE
AND

_____
("SCHOOL/DISTRICT")

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

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

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

☒ Section B: Course Availability; Teacher and Course

☒ Section C: Cost and Fee Structure

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

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

FOR THE COLLEGE

President

_____
Printed Name

_____ _____
Signature Date

FOR THE DISTRICT

Superintendent

_____
Printed Name

_____ _____
Signature Date

Section A

Definitions and General Terms

I. Definitions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"ICCB" means the Illinois Community College Board.

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

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

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

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

"ISBE" means the Illinois State Board of Education.

"Liaisons" means the College Liaison and the District Liaison.

"Local Agreement" is defined on the signature page of this Agreement.

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

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

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

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

"Supplemental Requirements" is defined in Section C, Paragraph V.

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

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

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

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

II. General Terms.

A. Liaisons; Disputes. Each Party will designate a Liaison. The Parties will use good faith efforts to collaboratively resolve any disputes regarding this Agreement through their Liaisons. Disputes regarding the College's basis for disapproval of Instructors for Type A Courses will be resolved in accordance with Section B, Paragraph II.C. Disputes regarding the Parties' inability to reach agreement on Course Planning Decision Areas and Course Documentation despite good faith efforts will be resolved in accordance with Section B, Paragraph III. In the event any other dispute under this Agreement cannot be timely resolved, either Liaison may refer the dispute to the College's President and the District's Superintendent for resolution. If the dispute can still not be resolved within thirty (30) days after such a referral, the Parties will notify ISBE and ICCB and the dispute will be resolved by authorized representatives of ISBE and ICCB. The resolution of the dispute by authorized representatives of ISBE and ICCB will be binding on the Parties.

B. Amendment. This Agreement may be amended at any time by the written agreement of both Parties.

C. Term and Termination. This Agreement will remain in effect unless terminated by the mutual agreement of the Parties. ISBE and ICCB shall be notified of any termination.

D. Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, regulation, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.

Section B

Course Availability; Teacher and Course Approval

I. District Course Offerings.

A. Offering of Type A Courses. Subject to the College's approval of the Instructor and facilities where applicable, the Parties' mutual agreement to the Course Documentation in accordance with this Section B, the College will approve Type A Priority Course requests. The College may disapprove Non-Priority Type A Course requests if deemed necessary by the College to ensure appropriate levels of oversight and support for Priority Courses and other aspects of its dual credit partnership with the District.

B. Offering of Type B and Type D Courses. The College may disapprove a Type B Course request if the College determines, in its sole discretion, that the College is unable to provide a qualified faculty. The Parties will mutually specify the Type D Courses, if any, that will be subject to this Agreement. Type D Courses are subject to cancellation or modification by the College in accordance with generally applicable College policies. In determining the offering of Type B and Type D Courses, the Parties will prioritize Priority Courses for which the District does not have sufficient qualified teachers to meet student demand.

C. Offering of Type C Courses. The requirements applicable to the delivery and administration of a Type C Course must be defined by Local Agreement.

II. Course Request Process.

A. New Courses. To initiate a request to offer a new Type A, B, or D Course, the District Liaison must complete and submit to the College Liaison a Course Request Form for each proposed Course. Unless otherwise agreed to by the College, for a **Fall 2027 Semester Course**, the Course Request Form must be submitted to the College Liaison by no later than **January 8, 2027**. Unless otherwise agreed to by the College, for a **Spring 2028 Semester Course**, the Course Request Form must be submitted to the College Liaison by no later than **February 5, 2027.**

B. Action on Course Requests. The College may disapprove a Non-Priority Type A Course request or a Type B or Type D Course request for the reasons described in Paragraph I of this Section. The basis for the disapproval will be provided on the Course Request Form and returned to the District by **February 8, 2027**, following a **January 8, 2027**. Unless otherwise agreed by the District, the College must proceed to the Instructor Qualifications Review process in Paragraph II.C of this Section for a Priority Type A Course and, if the Instructor is approved, the Course Planning and Documentation process in Paragraph III of this Section. Upon the College's disapproval or the Parties' mutual agreement to discontinue the Course request and approval process, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.

C. Instructor Qualifications Review for Type A Courses. For a new Type A Course Request, the District Liaison will include with the Course Request Form the Instructor Qualifications Review Form identifying the proposed Instructor and demonstrating how the Instructor meets the DCQA Qualifications Requirements ("Instructor Qualifications Documentation"). The appropriate Academic Dean and Vice President of Academic Affairs will review the Instructor

Qualifications Documentation and will respond to the District Liaison with preliminary approval or disapproval by **February 8, 2027**, for **Fall 2027** semester courses following a **January 8, 2027**, submission and by **March 8, 2027**, for **Spring 2028** semester courses following a **February 5, 2027**, submission.

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

III. <u>Course Planning and Documentation</u>.

A. <u>Purpose; Schedule</u>. The purpose of the Course Planning and Documentation process described in this Paragraph III ("Course Planning") is to ensure that Dual Credit Courses address equivalent content and include the same learning outcomes as those courses taught at the College. The Liaisons will determine the schedule and logistics of Course Planning, provided that:
    1. The Course Planning schedule must ensure its completion, including completion of the Course Documentation described in Paragraph III.C of this Section, by a date that enables the District to prepare the Instructor (with respect to Type A Courses) and enroll students as of its planned start date;
    2. The schedule and logistics must ensure that all prerequisites and placement requirements are determined in time to ensure certainty for high school scheduling and enrollments;
    3. The schedule and logistics must ensure adequate timing and engagement opportunities to collaboratively address the applicable Course Planning Decision Areas described in Paragraph III.B of this Section; and
    4. With respect to Type A Courses, the schedule and logistics must ensure the College Course Contact and Instructor have multiple opportunities to discuss Course content, delivery, and learning outcomes, and that an adequate onboarding process is designed

and delivered for the Instructor.

B. Course Planning Decision Areas. The Course Planning must result in documented agreement between the Liaisons on the administrative aspects and course content topical areas specified in this Paragraph III.B ("Course Planning Decision Areas") and must be described in the form attached as Form B-3 or another form agreed upon by the Parties. For Type A Courses, all of the Course Planning Decision Areas must be addressed. For Type B and D Courses, the Liaisons will determine which of the Course Planning Decision Areas are applicable to the Course Planning process for that Course.
    1. Course content and instruction, including:
        a. Curriculum, which will include the College's sharing of core content materials and syllabi used for the Course on campus;
        b. Textbook and materials, which will include the College identifying any common textbook selected by faculty for all sections of the Course taught on campus;
        c. Other facilities, technology, or equipment needed for the delivery of the Course, including the identification of any Supplemental Requirements;
        d. Assessment of learning outcomes, which will include the College sharing any common assessment materials and rubrics for the Course along with any expectations related to the College's assessment of student learning outcomes program; and
        e. Accreditation requirements.
    2. Course administration, including:
        a. Utilization of the College's course management system or another system acceptable to the Parties;
        b. The College's academic calendar and class scheduling requirements and the impact on delivery of the Course;
        c. The College's processes and timing for submission of AWARe class rosters and grades; and
        d. The anticipated student count and number of sections.
    3. Student prerequisites for enrollment (if any), placement requirements (if any), and any additional student registration or application requirements. The College will ensure that all placement requirements are evidence-based, include multiple appropriate measures to determine whether a student is prepared, address equity of high school student access to placement tests, and enable the use of standardized assessments appropriate to the grade level of potential students.
    4. Instructor support and expectations, including:
        a. If not already identified, designation of the College Course Contact;
        b. The onboarding process and expectations to ensure new Instructors are sufficiently trained in the Course content and learning outcomes, with expectations not to exceed those of adjunct faculty;
        c. Ongoing available and required training and professional development opportunities for the Instructor, including a description of trainings and workshops available for the specific discipline as established by the College, with expectations not to exceed those of adjunct faculty; and
        d. A description of the review and observation process to be used by the College under Paragraph IV of this Section, with student evaluation procedures as applicable, which must include the College's provision of the instrument(s) to be used.
    5. Contingency plans that accommodate the delivery of the Course and minimize

disruptions to students, including:

a. A contingency plan if the approved Instructor is no longer able to teach the Course, which may involve using a different qualified high school teacher or offering the Course as a Type B or Type D Course; and
b. Plans for the Course delivery in the event a long-term substitute is required.

6. Other professional expectations for the Course.

C. Course Documentation.

1. The Liaisons will jointly document the understandings arising from the Course Planning ("Course Documentation") by no later than thirty (30) days prior to the scheduled first day of the Course. If, however, despite good faith efforts, the Liaisons are unable to reach agreement on the Course Documentation, then either (a) the Parties may mutually agree not to offer the Course, or (b) either Liaison may refer the disputed matter or matters to the College's President and the District's Superintendent for resolution. If the disputed matter(s) can still not be resolved through good faith efforts within thirty (30) days, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.

2. The Parties will ensure the delivery of the Course in accordance with the Course Documentation, unless variances are mutually approved during the Course's delivery. If the College reasonably determines that the District is not adhering to the Course Documentation, the College Liaison will notify the District Liaison and provide the District with a reasonable opportunity to correct the matter. If, following a reasonable opportunity to correct, the District is not adhering to the Course Documentation, the College may withdraw its approval of the Course for the next semester, and the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.

D. Multiple Districts. The College may establish a Course Planning process with multiple school districts offering the same Course.

IV. Observation and Review of Course Delivery.

A. Purpose; Process. The College's Chief Academic Officer or designee will observe and review the delivery of each Type A Course in a manner that is consistent with the College's review and evaluation policy and procedures for on-campus adjunct faculty and any related agreements set forth in the Course Documentation. The College will schedule and coordinate all aspects of the observation and review with the District Liaison in a collaborative manner. This evaluation shall not impact the Instructor's performance evaluation under Article 24A of the School Code. The evaluation may impact the Instructor's approved status and future eligibility as an adjunct faculty member for that Course in accordance with the College's evaluation policies and procedures.

B. Sharing Results. No later than thirty (30) days after the observation and review, the College will share the results with the District Liaison and be available to discuss the results with the District Liaison, the High School Department Chair, and the Instructor.

V. Alternative Providers. Upon disapproval by the College of a Course request pursuant to Paragraph II.B, disapproval of an Instructor pursuant to Paragraph II.C, failure to reach agreement on Course Documentation pursuant to Paragraph III, or the College's withdrawal of Course

approval pursuant to Paragraph III.C, the District may pursue an alternative provider of that Course, and will notify the College Liaison of its intent to do so. Thereafter, the College will not object to, or seek to limit, the District's ability to contract with another community college or institution of higher learning (whether in-state or out-of-state) for delivery of that Course. Nothing in this Agreement restricts the ability of the District to pursue Dual Credit Course delivery with an in-state institution of higher learning at any time, for any reason.

Section C

Textbooks, Materials and Costs

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

II. Textbooks and Materials.

A. For Type A and B Courses, the District will purchase textbooks and materials on behalf of students. For Type D Courses, the District may elect to either purchase such items on behalf of students, or have the students purchase textbooks and materials in accordance with standard College policies. Arrangements for Type C Courses are subject to Local Agreement.

B. For Type A Courses, the College will specify whether a common textbook has been selected by faculty for all sections of the Course taught at the College.
   1. If there is no common textbook, the Instructor will determine textbook and course materials in consultation with the College; textbook and materials must address equivalent content and the same learning outcomes as the outcomes expected of the same Courses taught at the College.
   2. If there is a common textbook and set of course materials, the common textbook and materials will be used unless the College, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College will consider any alternatives proposed by the District but will retain final decision-making authority.

C. For Type B Courses, the College faculty member will specify the required textbook and materials unless the faculty member, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College and faculty member will consider any alternatives proposed by the District but will retain final decision-making authority.

D. For any Type A or Type B Course where the College specifies the textbook, the College agrees to allow the use of the textbook for at least two (2) years, provided the use of a previously published edition of the textbook does not appreciably impact the content and delivery of the Course.

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

A. The District may charge students for fees, textbooks and materials in any instance where the District is paying the College for the Course or directly purchasing textbooks and materials, provided:
   1. The District may not charge more than amounts payable to the College or directly incurred by the District for textbook and material purchases on a per student basis under this Agreement; and

   2. The District must apply fee waivers or discounts to low-income families. The District's

policy for fee waivers or discounts shall be described in the chart attached as Section C or another form agreed upon by the Parties to this Agreement and must be publicized to families.

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

Section C
Early College Pricing for
Academic Year 2027-2028

- Dual credit courses taught in person at the high school by high school instructor
  - $50/course/student
  - Free/reduced lunch eligible: Course fee waived
  - Must submit free/reduced lunch eligible list/documentation to ICC by semester refund date
  - No textbook cost charged to student; high schools may rent or purchase books*

- In person at ICC, hybrid, or online anytime courses blended with non-high school ICC Students
  - Current ICC tuition: $167/credit hour
  - Student responsible for textbooks and fees

- Online dual credit courses reserved for high school students
  - $50 per credit hour
  - No textbook cost charged to student; high schools may rent or purchase books*

- Work-based learning program courses taught at ICC by ICC instructor
  - $80 per credit hour
  - Additional program costs vary by program or course

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

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

Section D

Student Procedures, Student Supports, Data, and Partnership Review

I. Student Placement, Admissions, and Transcripts.

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

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

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

II. Student Academic Supports and Guidance.

D. The College will provide students and the District with information regarding:
   i. The rights, responsibilities, and expectations of enrolled College students;
   ii. Student conduct policies such as academic integrity, consequences of plagiarism, and academic dishonesty; and
   iii. Processes such as credit transfer.

E. The Liaisons will jointly identify and establish pre-college and college transition advising services, supports for student progress monitoring, and supports to engage students in postsecondary counseling including, but not limited to advising on:
   i. Articulation of Dual Credit Courses into postsecondary education degree completion plans;
   ii. Financial aid and scholarship options;
   iii. Class enrollment and scheduling;
   iv. Degree and certificate programs offered through the College;
   v. Supports and services for individuals with disabilities to successfully transition into postsecondary;
   vi. Other targeted supports for students who need additional support to successfully transition into postsecondary, as identified by Instructors; and
   vii. College policies, procedures, academic programs of study, and other support services provided by the College.

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

and other applicable laws governing the privacy and protection of student education records and will protect student education records against accidental or deliberate re-disclosure to unauthorized persons.

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

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

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

VI. Timeline for Course and Instructor Approval Requests

Please note the following form submission deadlines:

	2027-2028 Academic Year
Deadline for Fall 2027 Course Requests	January 8, 2027
Deadline for Spring 2028 Course Requests	February 5, 2027
Deadline for Fall 2027 Semester New Instructor Requests and Approvals*	January 8, 2027
Deadline for Spring 2028 Semester New Instructor Requests and Approvals*	February 5, 2027

An important note regarding NEW instructor approvals:
Instructors seeking approval to teach in the upcoming Academic Year must submit transcripts and resume (with conferred degrees if applicable) as instructed.

Last Updated October 2026

8. ACTION ITEMS

8.1. Personnel

8.1.1. Leave of Absence Request

8.1.1.a. Approve Leave of Absence – Liz Hamende, Deans' Secretary

Recommendation:

That the Board of Education approve Liz Hamende's request for a leave of absence as presented in her letter.

Suggested Motion:

Move to approve the request for a leave of absence from Liz Hamende as recommended.

8.1.1.b. Approve Leave of Absence – Addison Neff, School Counselor

Recommendation:

That the Board of Education approve Addison Neff's request for a leave of absence as presented in her letter.

Suggested Motion:

Move to approve the request for a leave of absence from Addison Neff as recommended.

8.1.1.c. Approve Leave of Absence – Patricia Rubnich, Evening Receptionist

Recommendation:

That the Board of Education approve Patricia Rubnich's request for a leave of absence as presented in her letter.

Suggested Motion:

Move to approve the request for a leave of absence from Patricia Rubnich as recommended.

8. ACTION ITEMS
8.1. Personnel
8.1.2. Certified Employment

8.1.2.a. Approve Employment of Marcy Short – Long-term Substitute Speech-Language Pathologist

Recommendation:

That the WCHS Board of Education approve the employment of Marcy Short as a Long-term Substitute Speech-Language Pathologist at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Marcy Short as a Long-term Substitute Speech-Language Pathologist as presented.

ILLINOIS STATE BOARD OF EDUCATION

Original: x
Amended:

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	District Number	County
Washington Community High School	308	Tazewell

Amount of Levy

Educational	$	13,057,000	**Fire Prevention & Safety** *	$	50
Operations & Maintenance	$	2,579,495	**Tort Immunity**	$	102,548
Transportation	$	900,000	**Special Education**	$	603,318
Working Cash	$	100,000	**Leasing**	$	0
Municipal Retirement	$	226,263		$	0
Social Security	$	297,634	**Other**	$	0
			Total Levy	$	17,866,308

* 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 13,057,000 dollars to be levied as a special tax for educational purposes; and
the sum of 2,579,495 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 900,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 226,263 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 297,634 dollars to be levied as a special tax for social security purposes; and
the sum of 50 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 102,548 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 603,318 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 2026

Signed this [Day] day of December 2026 .

_____
(President)

_____
(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 7 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 308 , Tazewell County, Illinois, on the equalized assesed value of all taxable property of said school district for the year 2026 was filed in the office of the County Clerk of this County on _____ , 2026 .

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 2026 , is $ _____ .

_____
(Signature of County Clerk)

_____ _____
(Date) *(County)*

RESOLUTION ESTIMATING TAX EXTENSION

Illinois law requires that at least 20 days prior to the adoption of its aggregate levy the local Board of Education shall estimate the dollar amount of the budget requirements and aggregate levy for the year. Washington Community High School must operate under PTELL (Property Tax Extension Limitation Law) also referred to as tax caps. The maximum increase that we can extend to current taxpayers is limited by the CPI or 5% whichever is less. We may also get an increase over the limitation proportional to the amount of new property added to the tax base.

On Monday November 2, 2026, the Board Finance Committee met to discuss the 2026 Levy. Due to CPI for the 2026 levy being 2.7%, the maximum levy increase for existing property in the 2026 levy is 2.7%. This year the County Assessor is estimating EAV to be $747,384,639 of which $5,321,260 is from new construction and 308,040 is Enterprise Zone Recovery. This represents a 5.5% EAV increase in existing property with a 6.3% overall EAV increase. The Finance Committee recommends that the District increase our overall levy by 4.64% over last year's levy. This 4.64% accounts for an additional $2 million in new property that is not currently accounted for in the estimated EAV. This increase will allow the District to capture revenue from up to $7.3 million in additional new property. Due to the Inverse Tax Rate to EAV Formula, if the new property EAV increases enabling the District to capture additional revenue the extended tax rate will be lower than the expected tax rate. The final tax rate for the levy being requested, including bonds, is 2.6635.

The requested levy represents a decrease of .0936 in the tax rate.

A copy of the proposed levy and the resolution estimating tax extension follows.

The expenditure and revenue estimates are based on current 2026-27 budgeted funds being increased by a percentage factor for the 2027-28 school year. This is only a projected estimate and does not represent an expenditure commitment on the part of the Board of Education.

2026 Levy Information

CPI = 2.70%	
Max Allowable Increase on Tax Capped Existing Property	2.70%
September 1 EAV Estimates	
Rate Setting EAV	741,551,339.00
New Construction	5,321,260.00
Ent Zone Recovery	308,040.00
TIF Recovery	0.00
Total EAV	747,384,639.00

2026 New Levy Dollars

Fund	2026 levy request	Est. rate	Change vs. 2025
Education (10)	$13,057,000	1.7219	+$869,065
Building / O&M (20)	$2,579,495	0.3402	$0
Transportation (40)	$900,000	0.1187	+$82,681
Working Cash (70)	$100,000	0.0132	-$146,637
IMRF / FICA (50)	$226,263	0.0298	+$7,608
Social Security (50)	$297,634	0.0393	+$10,008
Health Life Safety (90)	$50	<0.0001	-$20
Tort Immunity (80)	$102,548	0.0135	+$3,767
Special Education (10)	$603,318	0.0796	+$22,160
Bond & Interest (30)	$2,296,629	0.3073	+$45,257
Total levy	**$20,162,937**	**2.6635**	**+$893,889**

2027-2028 Projected Fund Balances

Fund	2025-26	2026-27 budgeted	2027-28 projected
Education (10)	$12,820,470	$12,872,941	$13,984,056
Operations & Maintenance (20)	$8,761,024	$4,504,314	$4,554,078
Bond & Interest (30)	$151,089	$171,213	$171,213
Transportation (40)	$1,280,592	$1,281,440	$1,453,049
IMRF / Social Security (50)	$190,761	$191,828	$264,580
Capital Projects (60)	$96,232	$0	$254,330
Working Cash (70)	$2,417,307	$2,749,444	$2,885,092

Tort (80)	$102,349	$102,349	$103,166
Health Life Safety (90)	$4,655,107	$16,177	$77,836
Total	**$30,474,931**	**$21,889,706**	**$23,747,400**

Recommendation

The Finance Committee met on Monday November 2nd to discuss the 2026 levy and bring a recommendation to the Board an estimate for the 2026 tax extension. Additionally, the Board of Education acknowledges that it has reviewed the estimated 2027-28 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed. Since the levy request is only 4.99% over the 2025 levy, a Truth in Taxation hearing is not required. The Finance Committee wants to hold a Truth in Taxation hearing for transparency purposes. The hearing will be held on December 14, 2026 at 7:00 PM.

Suggested Motion

I move that the Board of Education acknowledges that it has reviewed the estimated 2027-28 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed and that a Truth In Taxation hearing is not necessary, but the Board will hold a Truth in Taxation hearing for transparency purposes on December 14, 2026 at 7:00 PM.

RESOLUTION NO. 308-2026

RESOLUTION ESTIMATING TAX EXTENSION AND ESTABLISHING PUBLIC HEARING

WHEREAS, Section 4 of the Truth in Taxation Act requires that at least twenty (20) days prior to the adoption of its tax levy ordinance, the Board of Education must estimate the amount of money necessary to be raised by real estate taxation for the current year and;

WHEREAS, it is hereby estimated that the aggregate property tax levy (excluding debt service levies, public building commission leases, and levies for election costs) to be extended for tax year 2026 payable in 2027-28 will be approximately **$17,866,308.**

WHEREAS, extension of the aforesaid aggregate property tax levy for 2026 is estimated to increase by approximately 4.99% over the preceding year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 THAT:

Section 1: The recitals set forth above are hereby adopted and incorporated in this section as if fully set forth herein.

Section 2: A public hearing on the proposed property tax increase for the Board of Education of Washington Community High School district #308, Tazewell County is not necessary since the extension is less than 5%.

ADOPTED this 9th day of November, 2026 by the following roll call vote:

AYES:

NAYS:

ABSENT:

_____

President, Board of Education

_____

Secretary, Board of Education

ACTION ITEMS

Approve the FY 27 School Maintenance Project Grant

Recommendation:

That the Board of Education approve the FY 27 School Maintenance Project Grant as presented.

Suggested Motion:

Motion to approve FY 27 School Maintenance Project Grant as recommended.

SCHOOL MAINTENANCE PROJECT GRANT

FY 27 Application Cycle - Round 1

District Certification

Name : Washington CHSD 308

RCDT #: 53-090-3080-16

TIN #: 376004693

The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in the Grant Application Certifications and Assurances and the Program Specific and Financial Assurances of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds to complete the projects described in the "Work Item Listing" section of the School Maintenance Project Grant Application. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification.

The authorized representative of the applicant who will affix his or her signature below certifies that he or she has read, understood and will comply with all of the provisions of the following certifications and assurances.

The person approving these Certifications, Assurances and Standard Terms of the Grant hereby certifies and assures the Illinois State Board of Education that the person submitting the final application on behalf of the applicant (and thereby executing the grant agreement with the Illinois State Board of Education) has the necessary legal authority to do so. (v2.23.2017)

The person approving this application certifies (1) to the statements contained in the list of certifications, and (2) that the statements herein are true, complete and accurate to the best of his/her knowledge. He/she also provided the required assurances titled "Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant" and "Program Specific and Financial Assurances for the School Maintenance Project Grant" (found within the application under "Application Certifications and Assurances") and agrees to comply with any resulting terms if an award is accepted. He/she is aware that any false, fictitious, or fraudulent statements or claims may subject him/her to criminal, civil or administrative penalties. (U.S. Code, Title 18, Section 1001). The list of certification and assurances is included below.

By submitting this form, I certify to the above and that the local board of education or other school governing authority has authorized the school maintenance project during a duly convened meeting, and has reserved local funds to meet the local match requirement. In addition, the applicant has not obligated funds or begun work on any of the projects listed on this application prior to the submission of this application. Signing below certifies that he or she has read, understood, and will comply with all the provisions of the following:

• Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant, and

• Program-Specific and Financial Assurances for the School Maintenance Project Grant.

_____ _____

Signature of President of Board of Education *Date*

_____

Name of Board President (type or print)

A copy of this form signed by the President of the Board of Education AND the Taxpayer Identification Number Form MUST be printed, signed, and attached as a PDF under the Application Required Attachments before your application can be approved. No application will be processed without these two signed attachments.

(SMPG Dist. Cert. - Rev. 8/2023)

Add Item to Schedule

1. COUNTY CODE	2. DISTRICT CODE/NAME	3. APPLICATION YEAR/ROUND
090, Tazewell	**53090308016, Washington CHSD 308**	**2027, 1**

	Item I.D.	Facility Name	Facility Address	Facility Description	Project Description	Project Location	Priority Code	Category Code	Est. cost	Est. Start Date	Est. Completion Date
Open	1	WASHINGTON COMM HIGH SCHOOL	115 Bondurant St, Washington	Washington Community High School. The original high school building was built in 1942 with additions being added in 1956, 1961,1963, 1974, 1975, 2012 and 2019. The replacement value of the present site buildings and contest area is $69,040,547. The present school site is approximately 42.1 acres in size.	The current 13 year old turf will be replaced with new turf for the school's main field that houses football, soccer, lacrosse, and band. The current turf was expected to last only 8-10 years. It is worn out and has rips and tears in it.	The work will occur at the stadium area on our main campus.	D	OTHR	$685,872.00	01/01/2027	03/01/2027
Open	2	WASHINGTON COMM HIGH SCHOOL	115 Bondurant St, Washington	Washington Community High School. The original high school building was built in 1942 with additions being added in 1956, 1961,1963, 1974, 1975, 2012 and 2019. The replacement value of the present site buildings and contest area is $69,040,547. The present school site is approximately 42.1 acres in size.	The school's track is 30 plus years old and has cracks and heaving. The track must be milled down through 4 layers of asphalt, resurfaced, striped and refenced.	This work will occur at the main campus stadium.	D	PAVE	$1,200,000.00	05/28/2027	08/01/2027

Total Estimated Project Cost	$1,885,872.00
Total Requested Grant Amount	$50,000.00
Total Reserved Local Funds(District Responsibility):	$50,000.00
Total Reserved Remaining Funds (District Responsibility):	$1,785,872.00

ACTION ITEMS

Approve the Resolution to transfer $2.2 million from Fund 20 to Fund 60 for the purposes of capital projects as presented.

Recommendation:

That the Board of Education approve the Resolution to transfer $2.2 million from Fund 20 to Fund 60 for the purposes of capital projects as presented.

Suggested Motion:

Motion to approve the Resolution to transfer $2.2 million from Fund 20 to Fund 60 for the purposes of capital projects as recommended.

Washington Community High School District No. 308

RESOLUTION OF THE BOARD OF EDUCATION DIRECTING THE SCHOOL TREASURER TO TRANSFER FUNDS FROM THE OPERATIONS AND MAINTENANCE FUND TO THE CAPITAL PROJECTS FUND

WHEREAS, by regulation (23 Ill. Administrative Code 100.50(d)), the Illinois State Board of Education requires that when revenues or other sources of funds are pledged to pay for a capital project or acquisition, the moneys shall be transferred into the Capital Projects Fund;

WHEREAS, the Board of Education of Washington Community High School District No. 308, Tazewell County, Illinois, wishes to authorize expenditures to pay for capital projects using revenues from the Operations and Maintenance Fund;

NOW, THEREFORE, Be It Resolved by the Board of Education of Washington Community High School District No. 308, Tazewell County, Illinois, as follows:

1. The Board of Education hereby finds that all recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into this Resolution by reference.
2. The School District Treasurer is authorized and directed to permanently transfer from the Operations and Maintenance Fund to the Capital Projects Fund the sum of Two million two hundred thousand Dollars ($2,200,000), to be used for District capital project expenditures as authorized by this Board, including but not limited to, the following: facility assessment improvement/maintenance projects, life safety and security projects, and learning spaces furniture and equipment.
3. All other motions or resolutions or parts of motions or resolutions in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.
4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any other sections, paragraphs, clauses, or provisions of this Resolution.

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this 9th day of November, 2026.

BOARD OF EDUCATION WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308, TAZEWELL COUNTY, ILLINOIS

By: _____

President, Board of Education

Attest: _____

Secretary, Board of Education

STATE OF ILLINOIS)

) SS

COUNTY OF TAZEWELL)

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education, Washington Community High School District No. 308, Tazewell County, Illinois, and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a Resolution adopted by the Board of Education at a meeting of said Board held on the 9th day of November, 2026.

I do further certify that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act and of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 9th day of November, 2026.

_____

Secretary, Board of Education

Washington Community High School

District No. 308

Tazewell County, Illinois

Band - Annual Honor Band overnight trips - 2027

Friday - Sunday morning - Jan 15-17, 2027 - **SIU Edwardsville Bi-State Honor Band Weekend** (2-12 students). This would be the eighth year we would send students to SIUE There are three honor bands in residence that weekend (entrance based on audition). Cost - $190 - cost includes lodging and most meals.

Thursday afternoon - Saturday night Feb 18-20, 2027 - **WIU Honor Band Weekend** (2-13 students). This is our annual trip to the WIU Honor Band. We have been sending students to this event since 2000. Students would leave Thursday afternoon and finish up Saturday evening. The schedule for the weekend would include about 10 hours of rehearsal, 1 hour of master classes, watch two concerts and perform in one concert. Cost per student is $180 per student. Cost includes lodging and all meals.

Band - Annual Honor Band overnight trips – 2027

Recommendation:

The WCHS Board of Education approve the overnight Bi-State Honor Band trip to SIU Edwardsville from January 15 - January 17, 2027 and the overnight Honor Band trip to WIU from February 18 - February 20, 2027 as presented.

Suggested Motion:

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

Band - Larger Band Trips - 2028

Two trip proposals - -
Nashville/Pigeon Forge TN (Spring Break Saturday - Wednesday 2028) and Hawaii (Thanksgiving week 2028).

Question - have we ever had two trips like this back to back in the same calendar year?

Answer - Yes - - in 2022 we had two almost-full buses go to Tennessee in the spring and 3 buses go to Florida that November. Tennessee gave students a cheaper option for a trip.

Tennessee (Saturday - Wednesday of Spring Break 2028)
Cost - est. $1700
Inclusions
- Grand Ole Opry - Concert
- Nashville City Tour
- Country Music Hall of Fame
- Meet with Songwriter - chat between our band and them
- Bus Tour of Smoky Mountain National Park
- Dollywood
- Breakfast and Dinner each day
- Hotel and charter buses

Hawaii (tentative Nov. 20-25, 2028) - this one is the Marching Band Trip
Cost - estimated $3900 (which includes an estimation of $1750 for airfare)
Inclusions:
- Hotel and breakfast - 5 days
- Airfare and Bus Transportation in Hawaii
- Polynesian Cultural Center
- Pearl Harbor (USS Arizona and USS Missouri)
- Secret Island
- Dole Plantation
- Pali Lookout
- 4 group meals.

Performances:
- Waikiki Holiday Parade
- Pearl Harbor Museum and Visitor Center
- Tribute performance at USS Missouri

Dan Dietrich (on staff here at WCHS for the band) - he offered to come in and answer questions about his experiences taking IVC High School's Band to Hawaii.

Dr. Freeman could also discuss his experiences as an administrator traveling with his previous school's band to Hawaii.

Larger Band overnight trips – 2028

Recommendation:

The WCHS Board of Education approve the overnight Band trips to Nashville/Pigeon Forge,TN during Spring Break 2028 and Hawaii during Thanksgiving week 2028 as presented.

Suggested Motion:

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