

Board of Education Meeting

Thursday, October 17, 2024 7:00 PM

John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

Speaker (s): Mr. Van
De Velde

3. ROLL CALL

4. APPROVAL OF THE MEETING AGENDA

5. FIRST COMMENT BY VISITORS

6. RECOGNITION

Speaker (s): Dr. Zaher

7. CONSENT AGENDA

7.A. Meeting Minutes

7.B. Treasurer's Report for September 2024

7.C. Disbursements for September 2024

7.D. P-Card Purchases for September 2024

7.E. Revolving Fund Disbursements for
September 2024

7.F. Student Activity Funds Report for
September 2024

7.G. Personnel Report for October 17, 2024

7.H. Destruction of Executive Session Audio
Recordings that are More Than 18 Months
Old and That Have Been Adopted

8. SUPERINTENDENT REPORTS

8.A. Strategic Plan Approval

Speaker (s): Dr. Zaher

8.B. Adoption of Board Policy Committee Policy
Recommendations

Speaker (s): Dr. Zaher

8.C. Curriculum Review and Education Programming

Speaker (s): Dr.
Martelli / Dr.
Burnett

8.D. Safe Schools / Secure Futures
Referendum Update

8.E. Student Enrollment Update

9. FINANCE AND OPERATIONS REPORT

9.A. Resolution Authorizing Transfer from
Educational Fund into Operations and Maintenance
Fund

Speaker (s): Ms. Jilek

9.B. Review and Acceptance of FY2024 District Audit

9.C. September 2024 Monthly Financial
Statements Report

Speaker (s) : Ms. Jilek

10. BOARD COMMITTEES AND MEETING UPDATES

10.A. SASSED Updates

10.B. IASB Updates

11. FTC UPDATE

12. NOTICES AND COMMUNICATIONS

12.A. District 88 Board Recap Reports

13. UNFINISHED BUSINESS

14. NEW BUSINESS

15. SECOND COMMENT BY VISITORS

16. FUTURE AGENDA ITEMS

17. ADJOURNMENT



SALT CREEK SCHOOL DISTRICT 48

Board of Education
John E. Albright Middle School
1110 S. Villa Avenue
Villa Park, IL 60181

October 17, 2024 at 7:00 PM - Board of Education Meeting

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. APPROVAL OF THE MEETING AGENDA**
- 5. FIRST COMMENT BY VISITORS**
- 6. RECOGNITION**
- 7. CONSENT AGENDA**
 - 7.A. Meeting Minutes
 - 7.B. Treasurer's Report for September 2024
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 - 7.D. P-Card Purchases for September 2024
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 - 7.G. Personnel Report for October 17, 2024
 - 7.H. Destruction of Executive Session Audio Recordings that are More Than 18 Months Old and That Have Been Adopted
- 8. SUPERINTENDENT REPORTS**
 - 8.A. Strategic Plan Approval
 - 8.B. Adoption of Board Policy Committee Policy Recommendations
 - 8.C. Curriculum Review and Education Programming
 - 8.D. Safe Schools / Secure Futures Referendum Update
 - 8.E. Student Enrollment Update
- 9. FINANCE AND OPERATIONS REPORT**
 - 9.A. Resolution Authorizing Transfer from Educational Fund into Operations and Maintenance Fund
 - 9.B. Review and Acceptance of FY2024 District Audit
 - 9.C. September 2024 Monthly Financial Statements Report
- 10. BOARD COMMITTEES AND MEETING UPDATES**
 - 10.A. SASSED Updates
 - 10.B. IASB Updates
- 11. FTC UPDATE**
- 12. NOTICES AND COMMUNICATIONS**
 - 12.A. District 88 Board Recap Reports
- 13. UNFINISHED BUSINESS**
- 14. NEW BUSINESS**
- 15. SECOND COMMENT BY VISITORS**
- 16. FUTURE AGENDA ITEMS**
- 17. ADJOURNMENT**

SALT CREEK SCHOOL DISTRICT 48

Principal Appreciation DAY

OCTOBER 25



DR. AULISA



MRS. HUMMEL



MRS. SCANLAN



MRS. MARINO

Thank you!



SALT CREEK SCHOOL DISTRICT 48

Board of Education Consent Agenda October 17, 2024

The consent agenda format is designed to allow the Board to efficiently approve routine items that are typically administrative in nature without the need to discuss each one individually. Board members will continue to receive all of the supporting materials for each item. If more discussion is requested on any item, they can ask for it to be considered and approved individually.

Consent Agenda Items

A. Approval of Meeting Minutes

Approve Minutes from the Regular Board Meeting on September 19, 2024

Approve Minutes from the Budget Hearing on September 19, 2024

Approve Minutes from the Policy Reviews Committee Meeting on September 30, 2024

B. Approval of Treasurer's Report for September 2024

The District 48 Treasurer's Report for the period ending September 30, 2024 is as follows:

The balance in the Education Fund is: \$15,861,900.18

The balance in the Operations & Maintenance Fund is: \$2,507,583.47

The balance in the Debt Service Fund is: \$430,778.45

The balance in the Transportation Fund is: \$1,279,106.06

The balance in the I.M.R.F. Fund is: \$158,361.32

The balance in the Medicare/Social Security Fund is: \$13,252.07

The balance in the Capital Projects Fund is: \$.08

And the balance in the Working Cash Fund is: \$286,225.84

Giving us a total of all funds of: \$20,537,207.47

C. Approval of Disbursements for September 2024

The District 48 disbursements for the date ending October 17, 2024 is \$658,581.72

\$49,838.00 - Education Fund

\$489,185.12 - Operations & Maintenance Fund

\$119,558.60 - Transportation

D. Approval of P-Card Purchases for September 2024

The District 48 P-Card purchases for the billing period August 6 - September 5, 2024, is \$21,002.70

E. Approval of Revolving Fund Disbursements for September 2024

The District 48 Revolving Fund Disbursements for September is \$810.00

F. Approval of Student Activity Funds Report for September 2024

The District 48 Student Activity Funds balance for September is \$728.44

G. Approval of Personnel Report for October 17, 2024

As recommended in the attached Personnel Report

H. Approval of Destruction of Adopted Executive Session Audio Recordings More Than 18 Months Old

March 16, 2023



SALT CREEK SCHOOL DISTRICT 48

Minutes of the Regular Meeting of the Board of Education,
School District 48, DuPage County, Illinois,
Held on Thursday, September 19, 2024
At John E. Albright Middle School
Villa Park, Illinois

<u>Members Present</u> Mr. Cuny, President Mr. Van De Velde, Vice President Mr. Blair, Member Mr. Downer, Member Mr. Dickens, Member Mr. Kielminski, Member	<u>Members Absent</u> Mrs. Stacy Rattana, Secretary
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<u>CALL TO ORDER</u>	Mr. Cuny called the meeting to order at 7:00 p.m.
<u>PLEDGE OF ALLEGIANCE</u>	Led by Mr. Cuny
<u>ROLL CALL</u>	Present: Mr. Cuny, Mr. Van De Velde, Mr. Kielminski, Mr. Blair, Mr. Downer, Mr. Dickens Absent: Mrs. Rattana Mr. Cuny made a motion to appoint Mr. Kielminski as Secretary Pro Tem in Mrs. Rattana's absence during the budget hearing held prior to this meeting, which remains in effect for the regular board meeting. Mr. Blair moved, Mr. Downer seconded, and on a voice vote, it carried unanimously. Also present: Dr. Zaher, Dr. Burnett, Mrs. Jilek, Dr. Aulisa, Mrs. Scanlan, Mrs. Marino, Mrs. Caffero and Mr. Brown
<u>APPROVAL OF MEETING AND CONSENT AGENDA</u>	Mr. Cuny inquired whether there were any requests for changes to the agenda or consent agenda. No changes were noted.

<p><u>FIRST COMMENT BY VISITORS</u></p>	<p>None</p>
<p><u>RECOGNITION</u></p>	<p>Dr. Zaher recognized the FTC Executive Board and shared all the projects they have achieved for our district. Two members, Sarah Szarzynski and Samara Langley, were able to join us.</p>
<p><u>CONSENT AGENDA ITEMS</u></p>	<p><u>Meeting Minutes, Financials, Personnel Report, Destruction of Recordings</u></p> <p>Mr. Cuny requested a motion to approve the Consent Agenda for September 19, 2024, consisting of the Minutes from the Regular Board Meeting of August 8, 2024, the Treasurer's Report for August 2024, the Disbursement Report for August 2024, the P-Card Purchases for August 2024, the Revolving Fund Disbursements for August 2024, the Student Activity Funds Reports for August 2024, the Regular/Routine Personnel Report for September 19, 2024, and approval of the destruction of Executive Session audio recordings that are more than 18 months old.</p> <p>Mr. Blair moved. Mr. Van De Velde seconded the motion, and on roll call, the following members voted aye: Mr. Blair, Mr. Van De Velde, Mr. Cuny, Mr. Dickens, Mr. Downer and Mr. Kielminski</p> <p>Nays: None. The motion carried unanimously.</p>
<p><u>SUPERINTENDENT'S REPORT</u></p>	<p><u>Strategic Plan Update</u></p> <p>Dr. Zaher, Dr. Burnett, Mrs. Scanlan, Mrs. Marino, Mrs. Hummel, and Dr. Aulisa discussed the process, goals, and timeline of the new District 48 Strategic Plan. Dr. Zaher advised the board that it would be voted on at the next board meeting.</p> <p>Dr. Zaher also discussed the book Anxious Generation, which our district will begin a community book study on October 2, 2024.</p>

Presentation of the Employee Information System (EIS) Report and IMRF Report

Dr. Burnett presented the board with a report for approval of the base salaries and benefits of all administrators and teachers employed by the district. This information will be submitted to ISBE and posted on the district website. The IMRF support staff whose salaries exceed \$75,000 will also be posted on the district website.

Mr. Cuny made a motion to approve the salary reports as presented, filing the required report to the Illinois State Board of Education and posting both reports on the district website.

Mr. Blair moved. Mr. Van De Velde seconded the motion, and on roll call, the following members voted aye: Mr. Blair, Mr. Van De Velde, Mr. Cuny, Mr. Dickens, Mr. Downer, and Mr. Kielminski.

Nays: None. The motion carried unanimously

Safe Schools / Secure Futures Referendum Update

Dr. Zaher briefed the board that there have been many zoning meetings and bi-weekly meetings with FGM And Nicholas Construction.

Communication postcards and newsletters have gone out to the community.

Parents and community members have created the Vote Yes for the District 48 Referendum committee in support of the referendum.

Discussion was that there has been a lot of positive feedback from the community.

Student Enrollment Update

Dr. Zaher discussed the current enrollment which is down from last year. There are quite a few preschool students coming to the screening next week.

**FINANCE &
OPERATIONS
REPORTS**

**Resolution for Surety Bond of the School District
Treasurer**

Due to Rebecca Allard's resignation as of August 30, 2024, the Board of Education approved a resolution approving the surety bond of the newly appointed School District Treasurer, Julie Jilek.

Mr. Cuny requested a motion to approve the Board Resolution for the Surety Bond of Julie Jilek, School District Treasurer.

Mr. Van De Velde moved. Mr. Downer seconded, and on roll call, the following members voted aye: Mr. Van De Velde, Mr. Downer, Mr. Blair, Mr. Cuny, Mr. Dickens, and Mr. Kielminski.

Nays: None. The motion carried unanimously

24-25 Tentative Budget Adoption and Resolution

Mrs. Jilek noted that the budget hearing was held prior to the meeting to hear any public comments regarding the tentative budget. She indicated that it is now ready for formal approval by the Board.

Mr. Cuny requested a motion to adopt the 24-25 Tentative Budget.

Mr. Blair moved. Mr. Van De Velde seconded and on roll call the following members voted aye: Mr. Blair, Mr. Van De Velde, Mr. Cuny, Mr. Dickens, Mr. Downer and Mr. Kielminski.

Nays: None. The motion carried unanimously

Facilities Plan Update

Ms. Jilek and Dr. Zaher discussed the Facilities Plan update, including the budget and timeframe for bigger projects that are not included in the current referendum. Mr. Brown shared the structures of all our buildings are very good.

Transfer of Funds Discussion

Ms. Jilek and Dr. Zaher discussed the plan for the transfer of funds into capital projects in order to fund facility needs identified in the long-term facility plan. This involves a two

step process. There will be a public hearing before the board meeting next Month for public comment. Then the resolution will be voted on during the regular board meeting.

Resolution Authorizing Membership to the Educational Benefit Cooperative

Ms. Jilek discussed the insurance committee's recommendation to join the EBC for medical and dental coverage. She reviewed the different plan options and the benefits of joining a joint purchasing pool.

Mr. Cuny requested a motion to approve the membership of EBC for medical and dental coverage.

Mr. Van De Velde moved. Mr. Blair seconded and on roll call the following members voted aye: Mr. Van De Velde, Mr. Blair, Mr. Kielminski, Mr. Downer, Mr. Cuny, and Mr. Dickens.

Nays: None. The motion carried unanimously.

August 2024 Monthly Financial Statements Report

Ms. Jilek provided monthly financial statements and answered any questions the board members may have regarding the following reports.

ISDLAF+Monthly Statement - Current Investment Portfolio Revenue Report - August 2024

Expenditure Reports/Levels I/II/III - August 2024

Student Activity Fund Accounts - August 2024

BOARD COMMITTEE & MEETING UPDATES

SASED Update

Dr. Zaher advised the board that some items from the Director's Board will go to the Governing Board.

Mr. Blair commented that the Governing Board approved the budget.

IASB Update

Mr. Blair said that the Fall meeting is coming up on October 30th.

<p><u>FTC UPDATE</u></p>	<p>Mr. Kielminski shared the following information from FTC. Using a surplus of funds we had from the last two years, on Monday, they approved funding new goals for our soccer field. Replacing the existing 30+ year old goals. They funded the 7th grade book publishing curriculum for our 24th year. McTeacher night is this Tues the 24th from 4:00-8:00pm at the Elmhurst location. District 48 Spiritwear and the shop is open right now with new designs. FTC concession stand at home sports games has received a warm welcome back from not only our students but visiting teams as well. Fall Fest and Casino Night are both right around the corner so keep an eye on the FTC newsletter and website for more information.</p>
<p><u>NOTICES AND COMMUNICATIONS</u></p>	<p><u>District 88 Board Recaps</u> These Board Briefs, including informational items and activities, were received from District 88.</p>
<p><u>UNFINISHED BUSINESS</u></p>	<p>None</p>
<p><u>NEW BUSINESS</u></p>	<p>None</p>
<p><u>SECOND COMMENTS BY VISITORS</u></p>	<p>None</p>
<p><u>FUTURE AGENDA ITEMS</u></p>	<p>None</p>
<p><u>ADJOURNMENT</u></p>	<p>Mr. Cuny requested a motion to adjourn. Mr. Blair so moved. The motion was seconded by Mr. Van De Velde and on a voice vote, carried unanimously.</p> <p>The meeting was adjourned at 8:03 p.m.</p>

Board President

Board Secretary



SALT CREEK SCHOOL DISTRICT 48

Minutes of the Budget Hearing Meeting of the Board of Education,
 School District 48, DuPage County, Illinois,
 Held on Thursday, September 19, 2024
 At John E. Albright Middle School
 Villa Park, Illinois

<p><u>Members Present</u> Mr. Cuny, President Mr. Van De Velde, Vice President Mr. Blair, Member Mr. Downer, Member Mr. Dickens, Member Mr. Kielminski, Member</p>	<p><u>Members Absent</u> Mrs. Stacy Rattana, Secretary</p>
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<p><u>CALL TO ORDER</u></p>	<p>Mr. Cuny called the meeting to order at 6:45 p.m.</p>
<p><u>ROLL CALL</u></p>	<p>Present: Mr. Cuny, Mr. Van De Velde, Mr. Kielminski, Mr. Blair, Mr. Downer, Mr. Dickens</p> <p>Absent: Mrs. Rattana</p> <p>Mr. Cuny made a motion to appoint Mr. Kielminski as Secretary Pro Tem in Mrs. Rattana's absence for the budget hearing and the regular board meeting that will follow. Mr. Blair moved, Mr. Downer seconded, and on a voice vote, it carried unanimously.</p> <p>Also present: Dr. Zaher, Dr. Burnett, Mrs. Jilek, Dr. Aulisa, Mrs. Scanlan, Mrs. Marino, and Mrs. Caffero</p>
<p><u>AGENDA</u></p>	<p>Ms. Jilek presented an overview of the final tentative 2024-2025 budget, providing a summary of the Education, Operations & Maintenance, Bond Service Fund 30, Transportation, IMRF/Social Security, Capital Improvements, and Working Cash Funds</p>

<u>PUBLIC COMMENTS REGARDING THE FINAL TENTATIVE 2024-2025 BUDGET</u>	None
<u>ADJOURNMENT</u>	Mr. Cuny requested a motion to adjourn. Mr. Kielminski so moved. Mr. Downer seconded the motion, which was carried unanimously on a voice vote. The meeting was adjourned at 6:48 p.m.

Board President

Board Secretary



SALT CREEK SCHOOL DISTRICT 48

Minutes of the Policy Committee Meeting of the Board of Education,
School District 48, DuPage County, Illinois,
Held on Monday, September 30, 2024
At John E. Albright Middle School
Villa Park, Illinois

<u>Members Present</u> Mr. Kielminski, Board Member Dr. Zaher, Superintendent Mrs. Caffero, Board Recording Secretary	<u>Members Absent</u> Mr. Blair, Board Member
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<u>CALL TO ORDER</u>	The meeting began at 12:27 p.m.
<u>REVIEW OF PRESS PLUS ISSUE 116 - AUGUST 2024 PROPOSED POLICY REVISIONS</u>	<p>The Policy Committee met to review the most recent Press Plus Issue of recommended board policy revisions developed by IASB for the district policy handbook and online publication.</p> <p>The committee reviewed the following recommended revised policies:</p> <p><u>Section 2 - Board of Education</u> 2:260 Uniform Grievance Procedure 2:265 Title IX Grievance Procedure</p> <p><u>Section 5 - Personnel</u> 5:100 Staff Development Program</p> <p><u>Section 7 - Students</u> 7:20 Harassment of Students Prohibited 7:185 Teen Dating Violence Prohibited</p> <p>Following this review, the committee recommended that the update proposed policies be presented for Board approval at the October 17, 2024, regular Board meeting.</p>
<u>ADJOURNMENT</u>	The meeting was adjourned at 12:55 p.m.

Board President

Board Secretary

Salt Creek School District 48: Treasurer's Report September 2024

Bank Accounts

Fifth Third General Account

Bank Balance	\$ 1,195,821.02
Outstanding Checks	\$ (25,262.29)
Deposit In Transit	\$ 499.90
Total General Account	<u>\$ 1,171,058.63</u>

Fifth Third Revolving Account

	\$ 2,527.29
Outstanding Checks	\$ (20.95)
Deposits in Transit	\$ (6.34)
Total Revolving Account	<u>\$ 2,500.00</u>

Fifth Third Payroll Account

Bank Balance	\$ 130,543.97
Outstanding Checks	\$ (5,417.64)
Outstanding Wires	\$ (23,149.83)
Deposit In Transit	\$ (1,976.50)
Total Payroll Account	<u>\$ 100,000.00</u>

Illinois School District Liquid Asset Fund +

Money Market Liquid	\$ 1,606,823.24
Money Market Max	\$ 4,260,405.24
Fixed Income Investments	\$ 13,396,420.36
Total Illinois School District Liquid Asset Fund +	<u>\$ 19,263,648.84</u>

Monthly Ending Balance **\$ 20,537,207.47**

General Ledger

Cash Balances

Education Fund	\$ 15,861,900.18
Operation & Maintenance Fund	\$ 2,507,583.47
Debt Service Fund	\$ 430,778.45
Transportation Fund	\$ 1,279,106.06
Retirement Fund/IMRF	\$ 158,361.32
Retirement Fund Social Security/Medicare	\$ 13,252.07
Capital Projects Fund	\$ 0.08
Working Cash Fund	\$ 286,225.84
Total Cash Balance	<u>\$ 20,537,207.47</u>

Respectfully Submitted By: Hunter Macek

AP Check Register General Fund Check Register - October 17, 2024

AP Run: 10/17/2024 — Post Date: 2024-10-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount
10/17/2024	40098	Check	A T & T Mobility	1,366.35
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
287289877822x1003 2024	Wireless Phones / August 26 - September 25, 2024		09/25/2024 1,366.35	
			20 E 2540 3237 00 910 000000	1,366.35
10/17/2024	40099	Check	Accurate Biometrics, Inc.	240.00
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
441342407	Fingerprinting Services - July 2024		07/31/2024 240.00	
			10 E 2640 3925 00 910 000000	240.00
10/17/2024	40100	Check	Accurate Translation Bureau, Inc.	36.45
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
25215	Over the Phone Interpreting - July 2024		07/31/2024 10.80	
			10 E 2330 3192 00 910 000000	10.80
25541	Over the Phone Interpreting - August 2024		08/31/2024 25.65	
			10 E 2330 3192 00 910 000000	25.65
10/17/2024	40101	Check	AED Authority	980.00
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
56372	Annual AED Concierge Program - 11/01/2024 - 11/01/2025		10/01/2024 980.00	
			10 E 2130 3230 00 910 000000	980.00
10/17/2024	40102	Check	Afterglo Designs	825.00
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
1441	Fall 2024 Newsletter		09/09/2024 577.50	
			10 E 2310 3190 00 910 000000	577.50
1444	D48 Referrendum Postcard #2		10/03/2024 247.50	
			10 E 2310 3190 00 910 000000	247.50
10/17/2024	40103	Check	Amazon Capital Services, Inc.	4,766.68
Invoice Number	Description		Invoice Date Invoice Amount Account	Amount
11M9-V3KR-96RY	Books for Salt Creek Library		09/11/2024 107.94	
			10 E 2220 4300 57 910 000000	107.94
11R6-HLYY-YC6M	Presentation Clickers for Principals		09/19/2024 67.96	
			10 E 2660 4100 14 910 000000	67.96

AP Check Register

AP Run: 10/17/2024 — Post Date: 2024-10-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
10/17/2024	40103	Check	Amazon Capital Services, Inc.	4,766.68	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1316-X7NQ-VFML	Swartz lesson to teach with Sased about White Cane and accepting differences	09/19/2024	40.84		
				10 E 2220 4300 57 910 000000	40.84
13MD-4V9R-PM1F	Nurse supplies see attached requisition order	09/29/2024	7.99		
				10 E 2130 4100 83 910 000000	7.99
14G6-T6K6-73XW	Counter/clicker	09/17/2024	5.99		
				10 E 1110 4100 00 921 000000	5.99
1679-3XF7-WHXH	Fidgets for preschool	09/08/2024	34.97		
				10 E 1110 4100 59 921 000000	34.97
16C7-TY64-DX6L	50 ft HDMI cord for cafe	09/27/2024	19.98		
				10 E 1120 4100 80 930 000000	19.98
16DN-NL97-1RFV	Charger for Gerrie Laptop in cafeteria	09/30/2024	35.96		
				10 E 1120 4100 80 930 000000	35.96
173D-QLL1-3P7C	Kristy Engel classroom supply	09/30/2024	21.82		
				10 E 1110 4100 82 925 000000	21.82
17Y9-3QCC-JNKL	Office Supplies and snacks for staff meetings	09/22/2024	179.24		
				10 E 1500 4100 00 930 000000	9.99
				10 E 2410 4100 00 930 000000	129.35
				10 E 2410 4102 00 930 000000	39.90
1CFJ-QTPK-3QC9	Lanyards and note pads	09/30/2024	16.36		
				10 E 1110 4100 00 921 000000	16.36
1CNM-L6NG-Y7KT	Books for SC LMC	10/08/2024	26.90		
				10 E 2220 4300 57 910 000000	26.90
1CNT-CQM1-6YNR	see attached requisition order	09/17/2024	39.97		
				10 E 2110 4100 81 910 000000	39.97
1CNT-CQM1-FDFN	Nurse supplies see attached requisition order	09/17/2024	99.82		
				10 E 2130 4100 83 910 000000	99.82
1CXY-6XW4-6DWL	rug, bulletin board decor, pillow, calm down corner supplies	09/03/2024	9.99		
				10 E 2110 4100 81 910 000000	9.99
1F1H-MF9H-7K3Y	SS- color pencils and magnets	09/13/2024	48.31		
				10 E 1120 4100 77 930 000000	48.31

AP Check Register

AP Run: 10/17/2024 — Post Date: 2024-10-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
10/17/2024	40103	Check	Amazon Capital Services, Inc.	4,766.68	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1FFT-YCM3-6PXY	Books for SMS Library	10/01/2024	11.56	10 E 2220 4300 57 910 000000	11.56
1FXP-3VXJ-1HFT	Gifts for custodian appreciation day	10/01/2024	16.98	10 E 2410 4103 00 925 000000	16.98
1GXN-TXWG-JQV4	general supply for teachers for classroom	10/01/2024	254.69	10 E 1110 4100 00 925 000000	254.69
1H1G-YQ1X-M4XJ	Books for SC LMC	10/07/2024	142.28	10 E 2220 4300 57 910 000000	142.28
1HCM-LRXK-RC4D	File folders	09/23/2024	88.87	10 E 1110 4100 00 921 000000	88.87
1HHM-JLC3-WHRH	Zurn Faucet repair kits	09/19/2024	657.40	20 E 2540 3230 00 910 000000	657.40
1J6D-K7LC-11N6	rug, bulletin board decor, pillow, calm down corner supplies	08/27/2024	293.74	10 E 2110 4100 81 910 000000	293.74
1JR9-7ND9-KDJT	Fidgets	09/22/2024	51.93	10 E 1110 4100 00 921 000000	51.93
1JY7-V4HQ-QXV1	multi media art books for Art Club	09/19/2024	121.27	10 E 1110 4100 68 925 000000	121.27
1KDQ-W3DL-MWRN	Paper and star sheets	09/23/2024	40.99	10 E 1110 4100 00 921 000000	10.49
				10 E 1110 4100 71 921 000000	30.50
1KFD-GKGQ-D3GJ	Garbage can, scissors	09/20/2024	5.99	10 E 1110 4100 00 921 000000	5.99
1KHX-VLL7-7QHF	Books for SMS Library	09/11/2024	109.19	10 E 2220 4300 57 910 000000	109.19
1KV4-4WTX-CKVH	Facial Tissue for AMS	09/10/2024	135.54	20 E 2540 4100 00 910 000000	135.54
1L9Q-4PY3-9H9C	Gifts for Custodian Appreciation Day	09/27/2024	16.98	10 E 2410 4102 00 930 000000	16.98

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40103	Check	Amazon Capital Services, Inc.			4,766.68
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1L9Q-4PY3-N7TH	Vinyl gloves for preschool	09/29/2024	19.28	10 E 1110 4100 00 921 000000	19.28	
1M7M-1T43-DPPW	Books for 8th viking time	09/27/2024	27.96	10 E 2220 4300 57 910 000000	27.96	
1MVJ-LW6V-9QJ6	Earth Savers Club	10/09/2024	90.54	10 E 1110 4100 00 925 000000	90.54	
1PP4-3K1D-1QTP	New preschool unit	10/01/2024	123.93	10 E 1110 4100 75 921 000000	123.93	
1PP4-3K1D-1QTP	Promos & Discounts	10/01/2024	-17.00	10 E 1110 4100 75 921 000000	-17.00	
1Q3C-TK3G-CHRX	Facial Tissue for SMS	09/10/2024	135.54	20 E 2540 4100 00 910 000000	135.54	
1QJC-6M46-7VNL	Monitor For Facilities & Maintenance	09/10/2024	126.69	20 E 2540 5200 00 910 000000	126.69	
1QX6-CQL7-N7RT	Pencil Grips and Pencil holders for OT	10/07/2024	34.03	10 E 1110 4100 00 925 000000	34.03	
1R1L-R6TM-KKJG	USB Cables for Newlines	09/18/2024	374.90	10 E 2660 4100 14 910 000000	374.90	
1TD4-GYGW-DD3C	SMS and SC books for Library	09/20/2024	124.48	10 E 2220 4300 57 910 000000	124.48	
1THV-DXKK-66FJ	Books for Salt Creek Library	09/30/2024	18.99	10 E 2220 4300 57 910 000000	18.99	
1TRJ-633V-L4MM	Team water bottles and carrier	10/07/2024	60.93	10 E 1500 4100 00 930 000000	60.93	
1V7M-DHWW-CC4P	gate for dog and fidgets for students	09/21/2024	121.41	10 E 1500 4100 00 930 000000	121.41	
1VDK-F7YY-VHNX	District Office supplies	09/19/2024	122.37	10 E 2320 4100 00 910 000000	122.37	
1VL3-WDMV-3RQM	Facial Tissue for SC	09/10/2024	135.54	20 E 2540 4100 00 910 000000	135.54	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40103	Check	Amazon Capital Services, Inc.			4,766.68
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1WRJ-FGND-J64D	Garbage can, scissors	09/17/2024	84.98	10 E 1110 4100 00 921 000000	84.98	
1XC4-MMY4-LPQH	gate for dog and fidgets for students	09/28/2024	8.49	10 E 1500 4100 00 930 000000	8.49	
1Y33-QPKC-71WG	Books for Parent Involvement - Title I Funds	09/16/2024	376.80	10 E 3600 4100 00 910 430000	376.80	
1Y33-QPKC-KMTC	AMS LMC	09/18/2024	45.44	10 E 2220 4300 57 910 000000	45.44	
1YLV-XX4H-DM3J	Calendar for Maintenance	09/21/2024	21.95	20 E 2540 4100 00 910 000000	21.95	
1YQN-R9LM-9NFT	construction paper for porcelli ss	09/13/2024	17.98	10 E 1120 4100 77 930 000000	17.98	
10/17/2024	40104	Check	Aulisa, Gerrie			30.28
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/23/2024	Mileage Reimbursement	09/23/2024	30.28	10 E 2410 3330 00 930 000000	30.28	
10/17/2024	40105	Check	Automated Logic Construction Services			190.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
535719	SMS / Remote Support	09/19/2024	190.00	20 E 2540 3235 00 910 000000	190.00	
10/17/2024	40106	Check	Beausoleil, Roxanna			32.16
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/01/2024	Mileage Reimbursement	10/01/2024	32.16	10 E 2520 3330 00 910 000000	32.16	
10/17/2024	40107	Check	Better Business Planning, Inc.			95.58
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
391843	Admin Data Feed Fees - October 2024	10/01/2024	15.70	10 E 2310 2910 00 910 000000	15.70	
391844	COBRA Admin Fees - October 2024	10/01/2024	79.88	10 E 2310 2910 00 910 000000	79.88	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40108	Check	CDW Government			7,412.50
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
CH2422320	Wireless System Upgrade	10/03/2024	7,412.50	20 E 2540 5200 00 910 000000	7,412.50	
10/17/2024	40109	Check	Comcast			574.28
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
216874829	Business Voice / September 2024	09/01/2024	574.28	20 E 2540 3237 00 910 000000	574.28	
10/17/2024	40110	Check	Constellation New Energy - Gas Division, LLC			893.07
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
4124698	Natural Gas for All Schools / August 2024	09/12/2024	893.07	20 E 2540 4650 00 910 000000	893.07	
10/17/2024	40111	Check	COTG			79.82
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
IN5472961	Monthly Metered Prints - 9/23/2024 through 10/22/2024	09/30/2024	79.82	10 E 1120 3912 00 910 000000	60.84	
				10 E 2520 3912 00 910 000000	18.98	
10/17/2024	40112	Check	Crowley, Karen			500.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/19/2024	Bilingual Evaluations for SMS	09/19/2024	500.00	10 E 1800 3190 00 910 000000	500.00	
10/17/2024	40113	Check	Datamation Imaging Services Corp.			916.30
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
OCT-83358	Image Silo Hosting -September 2024	10/01/2024	916.30	10 E 2310 3160 00 910 000000	916.30	
10/17/2024	40114	Check	Denton, Jasmine			16.50
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/04/2024	Reimbursement for CPR Certification Class	10/04/2024	16.50	10 E 2210 3030 91 910 000000	16.50	
10/17/2024	40115	Check	Door Systems ASSA ABLOY US Inc.			519.04
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
942257	AMS / Maintenance and Inspection of Door in the Kitchen	07/26/2024	519.04	20 E 2540 3190 00 910 000000	519.04	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40116	Check	ENGIE Resources LLC			9,437.49
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
8972414	AMS / Electricity / August 6 through September 5, 2024	09/19/2024	5,524.38	20 E 2540 4660 00 910 000000	5,524.38	
8972415	SC / Electricity / August 6 through September 5, 2024	09/19/2024	1,544.96	20 E 2540 4660 00 910 000000	1,544.96	
9038517	SMS / Electricity / Seotember 5 through October 5, 2024	10/08/2024	2,368.15	20 E 2540 4660 00 910 000000	2,368.15	
10/17/2024	40117	Check	FGM Architects			409,857.02
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
24-3965.01-5	Swartz Roofing - Professional Services from July 27 to August 23, 2024	09/10/2024	880.00	20 E 2540 3150 00 910 000000	880.00	
24-3966.01-5	Asphalt Pavement Maintenance - Professional Services from July 27 - August 23, 2024	09/10/2024	478.17	20 E 2540 3150 00 910 000000	478.17	
24-4013.04-2	Salt Creek SD48 Pre-Referendum Costs - Professional Services from July 27 - August 23, 2024	09/14/2024	408,498.85	20 E 2540 3150 00 910 100020	408,498.85	
10/17/2024	40118	Check	Gage, Rachael			522.50
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1014	Kids Yoga - SC 9/19/24 and SMS 9/17/24	09/28/2024	522.50	10 E 1110 4100 00 921 000000	261.25	
				10 E 1110 4100 00 925 000000	261.25	
10/17/2024	40119	Check	Graphic Arts Services, Inc.			4,728.57
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
24328	Fall Newsletter	09/13/2024	3,991.00	10 E 2310 3190 00 910 000000	3,991.00	
24329	Postage for Fall Newsletter	09/13/2024	737.57	10 E 2310 3400 00 910 000000	737.57	
10/17/2024	40120	Check	Green Buffalo, Inc., The			750.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
11/13/2024	Matthew Cordell - Author Visit - 11/13/2024	09/24/2024	750.00	10 E 2220 6400 57 910 000000	750.00	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40121	Check	Green, Cassie E			65.72
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/24/2024	Reimbursement for Cooking Club Supplies	09/24/2024	65.72	10 E 1501 4100 00 930 000000	65.72	
10/17/2024	40122	Check	Hewitt, Erin M			18.76
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/07/2024	Travel Pay from DuPage County Jury Commission	10/07/2024	18.76	10 E 1120 3330 00 910 000000	18.76	
10/17/2024	40123	Check	Instructure, Inc.			7,883.76
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
604233	SOPPA Yearly Licenses	09/01/2024	7,883.76	10 E 2210 3191 00 910 000000	7,883.76	
10/17/2024	40124	Check	ITsavvy LLC			960.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
01521832	Chromebook Cases	09/10/2024	360.00	10 E 2660 4100 14 910 000000	360.00	
07035090	Service Ticket - Order #3916628	09/04/2024	100.00	10 E 2660 3230 14 910 000000	100.00	
07035476	Service Ticket - Order #3919219	09/09/2024	100.00	10 E 2660 3230 14 910 000000	100.00	
07036068	Service Ticket - Order #3921987	09/16/2024	200.00	10 E 2660 3230 14 910 000000	200.00	
07037365	Service Ticket - Order #3928674	09/30/2024	100.00	10 E 2660 3230 14 910 000000	100.00	
07037950	Service Ticket - Order #3931209	10/07/2024	100.00	10 E 2660 3230 14 910 000000	100.00	
10/17/2024	40125	Check	J.L. Adler Roofing And Sheet Metal, Inc			395.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
SD24-230	SC / Roof Leak Repair 04/17/2024	09/26/2024	395.00	20 E 2540 3190 00 910 000000	395.00	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40126	Check	Johnson Controls Security Solutions			2,130.64
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
40561859	SMS / Alarm System 10/01/24 through 12/31/2024	09/14/2024	336.35			
				20 E 2540 3900 00 910 000000	336.35	
40561903	AMS / Alarm System 10/01/2024 through 12/31/2024	09/14/2024	255.00			
				20 E 2540 3900 00 910 000000	255.00	
40561904	SC & Maintenance Garage / Alarm System 10/01/2024 through 12/31/2024	09/14/2024	1,539.29			
				20 E 2540 3900 00 910 000000	1,539.29	
10/17/2024	40127	Check	Jordan, Richelle L			76.38
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/09/2024	Reimbursement for Special Education Curricular Supplies for Viking Time	09/09/2024	76.38			
				10 E 1200 4100 78 930 000000	76.38	
10/17/2024	40128	Check	Kriha Boucek LLC			1,416.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
7275	Legal Services - August 2024	09/09/2024	1,386.50			
				10 E 2310 3220 00 910 000000	1,386.50	
7402	Legal Services - September 2024	10/04/2024	29.50			
				10 E 2310 3220 00 910 000000	29.50	
10/17/2024	40129	Check	Kustra-Quinn Communications, Inc.			3,700.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
August - Early Sept 2024	Communications Consulting in Support of Referendum Outreach	09/11/2024	3,700.00			
				10 E 2310 3190 00 910 000000	3,700.00	
10/17/2024	40130	Check	LamTech Laminating Solutions, Inc.			492.96
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
5850	AMS / Laminating Film	09/11/2024	492.96			
				10 E 1120 4100 00 930 000000	492.96	
10/17/2024	40131	Check	Learning A-Z, LLC			3,277.60
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
8200968	2024/2025 - Learning A-Z	09/16/2024	3,277.60			
				10 E 2210 3191 00 910 000000	3,277.60	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40132	Check	Lewicki, Anthony J			179.99
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/01/2024	Reimbursement for New Line Sprayer for Athletic Fields	10/01/2024	179.99	10 E 1500 4100 00 930 000000	179.99	
10/17/2024	40133	Check	Macek, Hunter			67.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/02/2024	Mileage Reimbursement	10/02/2024	67.00	10 E 2520 3330 00 910 000000	67.00	
10/17/2024	40134	Check	Nelco			243.66
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
9497342	W-2 forms & Envelopes	09/18/2024	243.66	10 E 2520 4100 00 910 000000	243.66	
10/17/2024	40135	Check	Orkin			270.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
268030081	Extermination Monthly Service - AMS	09/16/2024	65.00	20 E 2540 3190 00 910 000000	65.00	
268030082	Extermination Monthly Service - SC	09/16/2024	75.00	20 E 2540 3190 00 910 000000	75.00	
268030083	Extermination Monthly Service - SMS	09/16/2024	55.00	20 E 2540 3190 00 910 000000	55.00	
269448361	Extermination Monthly Service	10/04/2024	75.00	20 E 2540 3190 00 910 000000	75.00	
10/17/2024	40136	Check	Parkland Preparatory Academy			5,300.80
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
6445	Special Education Tuition Bill	09/30/2024	5,300.80	10 E 4220 6805 00 910 000000	5,300.80	
10/17/2024	40137	Check	Peerless Network, Inc.			1,085.91
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
60914	AMS / Alarm System - Phone Lines - September 2024	10/01/2024	1,018.86	20 E 2540 3900 00 910 000000	1,018.86	
61085	SMS / Alarm System - Phone Lines - September 2024	10/01/2024	67.05	20 E 2540 3900 00 910 000000	67.05	

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Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40138	Check	Quench USA, Inc			497.14
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
INV08036531	Rental 10/01/2024 through 11/30/2024	10/01/2024	497.14	20 E 2540 3190 00 910 000000	497.14	
10/17/2024	40139	Check	Quinlan & Fabish			129.99
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
15937293	Book 1 of Trumpet (2 copies), Percussion (1 copy), Trombone (1 copy), Baritone (1 copy), and Flute (4 copies)	09/18/2024	108.48	10 E 1110 4100 69 925 000000	108.48	
15963421	Trumpet / Book 1 / Measures of Success / 2 Books	09/25/2024	21.51	10 E 1110 4100 69 925 000000	21.51	
10/17/2024	40140	Check	Republic Services #551			1,582.40
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
0551-016026718	SC / Garbage & Recycling / October 2024	09/20/2024	1,582.40	20 E 2540 3710 00 910 000000	1,582.40	
10/17/2024	40141	Check	Republic Services #551			1,555.73
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
0551-016026708	AMS / Garbage & Recycling / October 2024	10/20/2024	1,555.73	20 E 2540 3710 00 910 000000	1,555.73	
10/17/2024	40142	Check	Ricoh USA, Inc (lease)			1,652.71
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
108646464	1570103-3771204: Monthly Lease Billing - 09/30/2024 through 10/29/2024	10/04/2024	428.51	10 E 2520 3910 00 910 000000	428.51	
108646466	1570103-3771205: Monthly Lease Billing - 10/30/2024 through 11/29/2024	10/04/2024	1,094.74	10 E 1110 3910 00 910 000000	691.02	
				10 E 1120 3910 00 910 000000	403.72	
108646467	1570103-3810629: Monthly Lease Billing - 10/30/2024 though 11/29/2024	10/04/2024	129.46	10 E 1110 3910 00 910 000000	96.02	
				10 E 1120 3910 00 910 000000	33.44	

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10/17/2024	40143	Check	Ricoh USA, Inc (meter)			3,606.82
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
5070213341	Metered Prints / October 1 to December 31, 2024	10/01/2024	2,277.33			
				10 E 1110 3912 00 910 000000	1,494.90	
				10 E 1120 3912 00 910 000000	782.43	
5070214275	Metered Prints / October 1 to December 31, 2024	10/01/2024	1,329.49			
				10 E 2520 3912 00 910 000000	1,329.49	
10/17/2024	40144	Check	RJB Properties			35,914.77
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
Salt - 180	Monthly Janitorial Services - August 2024	08/31/2024	35,914.77			
				20 E 2540 3180 00 910 000000	35,914.77	
10/17/2024	40145	Check	Robbins Schwartz			307.73
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
992089	2023 Butterfield Exchange PTAB: Professional Services Through August 31, 2024	09/26/2024	81.48			
				10 E 2310 3220 00 910 000000	81.48	
992663	Audit: Professional Services Through August 31, 2024	09/27/2024	76.25			
				10 E 2310 3220 00 910 000000	76.25	
992665	2024 Board of Review: Professional Services Through August 31, 2024	09/27/2024	150.00			
				10 E 2310 3220 00 910 000000	150.00	
10/17/2024	40146	Check	School Specialty Inc			70.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
208134932921	Construction paper	09/20/2024	70.00			
				10 E 1110 4100 00 921 000000	70.00	
10/17/2024	40147	Check	Security Unlimited, Inc			1,950.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
62916	WO #46194 - AMS - STEM Lab Smoke Detector Replacement	08/30/2024	1,950.00			
				20 E 2540 3190 00 910 000000	1,950.00	
10/17/2024	40148	Check	Seesaw Learning, Inc.			1,648.90
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
2024-97870	2024/2025 Seesaw Sumbscription	09/01/2024	1,648.90			
				10 E 2210 3191 00 910 000000	1,648.90	

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10/17/2024	40149	Check	Skyward, Inc			1,750.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
233780	Skyward Overview Training for Julie	09/13/2024	1,750.00	10 E 2520 6900 00 910 000000	1,750.00	
10/17/2024	40150	Check	SMG Security Holdings LLC			182.46
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
188792	SC / Annual Transmitter Communication Test & Dialer Direct Connect FA	09/20/2024	182.46	20 E 2540 3900 00 910 000000	182.46	
10/17/2024	40151	Check	Sonitrol Chicagoland West			729.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
258181	SMS / Security Services - Quarterly Payment - 11/01/2024 to 01/31/2025	10/01/2024	729.00	20 E 2540 3900 00 910 000000	729.00	
10/17/2024	40152	Check	Telcom Innovations Group LLC			6,649.70
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
A61209	Labor Charge for SO#188613	09/10/2024	72.50	10 E 2660 3100 14 910 000000	72.50	
A61227	SC / 10 Wall Phone Mtg Plates & Labor	09/12/2024	1,420.10	10 E 2660 3100 14 910 000000	1,420.10	
A61228	SC / Return-Exchange of Phones & Wall Plates	09/12/2024	1,042.10	10 E 2660 3100 14 910 000000	1,042.10	
A61229	System Change Order - Patch Cords & Labor	09/12/2024	4,115.00	20 E 2540 5200 00 910 000000	4,115.00	
10/17/2024	40153	Check	Thomson Reuters - West			956.34
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
850733693	Residency Verification - August 2024	09/01/2024	478.17	10 E 2310 3190 00 910 000000	478.17	
850875749	Residency Verification - September 2024	10/01/2024	478.17	10 E 2310 3190 00 910 000000	478.17	
10/17/2024	40154	Check	Trane U.S., Inc			2,805.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
314831075	SMS / Temperature Sensor Replacements	09/06/2024	2,805.00	20 E 2540 3235 00 910 000000	2,805.00	

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Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40155	Check	Tumilty, Catherine M			149.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
10/08/2024	Reimbursement for Spanish Curriculum Subpscription - Garbanzo	10/08/2024	149.00			
				10 E 1120 3191 00 930 000000	149.00	
10/17/2024	40156	Check	Universal Taxi Dispatch, Inc.			80.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
24012	PreK Transportation	10/04/2024	80.00			
				40 E 2550 3395 00 910 000000	80.00	
10/17/2024	40157	Check	US OMNI			2.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
2410-7931	Compliance Oversight Services - September 2024	10/01/2024	2.00			
				10 E 2310 3190 00 910 000000	2.00	
10/17/2024	40158	Check	Video and Sound Service, Inc.			1,349.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
101100	Monthly Service Agreement for CCTV Equipment - October 2024	09/25/2024	1,349.00			
				20 E 2540 3238 00 910 000000	1,349.00	
10/17/2024	40159	Check	Viking Awards, Inc			40.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
3148	2 Nameplates	09/19/2024	40.00			
				10 E 2310 4100 00 910 000000	40.00	
10/17/2024	40160	Check	Villa Park Ace Hardware			0.08
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/30/2024	Finance Charge	09/30/2024	0.08			
				20 E 2540 4100 00 910 000000	0.08	
10/17/2024	40161	Check	Village Of Villa Park			871.24
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
13-06970-00	AMS / Water 8/30/24 - 9/30/24	09/30/2024	871.24			
				20 E 2540 3700 00 910 000000	871.24	
10/17/2024	40162	Check	Waste Management Corporate Services, Inc.			1,089.34
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
0112325-4719-7	AMS & SC / Recycling & Garbage / October 2024	10/03/2024	1,089.34			
				20 E 2540 3710 00 910 000000	1,089.34	

AP Check Register

AP Run: 10/17/2024 — Post Date: 2024-10-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40163	Check	Wermer Rogers Doran & Ruzon LLC			1,200.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
33680	Prepare Plat of Consolidation	09/24/2024	1,200.00	20 E 2540 3150 00 910 000000	1,200.00	
Check Date	Check Number	Payment Type	Name			Check Amount
10/17/2024	40164	Check	Westway Coach, Inc			119,478.60
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1010788	SC / Bus Evacuation Drills	09/13/2024	672.84	40 E 2550 3380 00 910 000000	672.84	
1010789	SMS / Bus Evacuation Drills	09/13/2024	672.84	40 E 2550 3380 00 910 000000	672.84	
1010790	AMS / Bus Evacuation Drills	09/13/2024	672.84	40 E 2550 3380 00 910 000000	672.84	
1010870	AMS / Volleyball / Hillside	09/09/2024	309.28	40 E 2550 3391 00 910 000000	309.28	
1010871	AMS / Cross Country / Lombard	09/10/2024	357.87	40 E 2550 3391 00 910 000000	357.87	
1010872	AMS / Volleyball / Komarek	09/12/2024	324.23	40 E 2550 3391 00 910 000000	324.23	
1010887	AMS / Volleyball / Gross	09/17/2024	346.66	40 E 2550 3391 00 910 000000	346.66	
1010888	AMS / Soccer / Harrington	09/19/2024	354.14	40 E 2550 3391 00 910 000000	354.14	
1010889	AMS / Soccer / Park District of FP	09/30/2024	309.28	40 E 2550 3391 00 910 000000	309.28	
1010890	AMS / Soccer / Proviso East	09/26/2024	309.28	40 E 2550 3391 00 910 000000	309.28	
RTINV1004987	Special Education Transportation - September 2024	09/30/2024	65,097.94	40 E 2550 3390 00 910 000000	65,097.94	
RTINV1004989	Regular Transportation - September 2024	09/30/2024	50,051.40	40 E 2550 3185 00 910 000000	2,383.40	
				40 E 2550 3380 00 910 000000	47,668.00	

AP Check Register

AP Run: 10/17/2024 — Post Date: 2024-10-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount
				Total:
				658,581.72

10/17/2024 Summary

Type	Count	Amount
Regular Checks:	67	658,581.72
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	67	658,581.72

AP Check Register

Salt Creek SD 48

Fund	Total
10 - Education	49,838.00
20 - Operations & Maintenance	489,185.12
40 - Transportation	119,558.60
	658,581.72

AP Check Register

Revolving Fund Checks - September 2024

AP Run: REV 09/09/2024 — Post Date: 2024-09-09 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
09/09/2024	5215	Check	Bass, Logan			90.00
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
09/09/2024	AMS / Soccer Official / 09/09/2024		09/09/2024	90.00	10 E 1500 3010 00 930 000000	90.00
09/09/2024	5216	Check	Glazer, Bruce			90.00
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
09/09/2024	AMS / Soccer Official / 09/09/2024		09/09/2024	90.00	10 E 1500 3010 00 930 000000	90.00
Total:						180.00

REV 09/09/2024 Summary

Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	180.00

AP Check Register

AP Run: REV 09/12/2024 — Post Date: 2024-09-12 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
09/12/2024	5217	Check	Accardi, David			90.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/12/2024	AMS / Soccer Official / 09/12/2024	09/12/2024	90.00	10 E 1500 3010 00 930 000000	90.00	
09/12/2024	5218	Check	Tokarczyk, Ken			90.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/12/2024	AMS / Soccer Official / 09/12/2024	09/12/2024	90.00	10 E 1500 3010 00 930 000000	90.00	
Total:						180.00

REV 09/12/2024 Summary		
Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	180.00

AP Check Register

AP Run: REV 09/17/2024 — Post Date: 2024-09-17 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
09/17/2024	5219	Check	Bicek, Thomas			90.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/17/2024	AMS / Soccer Official / 09/17/2024	09/17/2024	90.00	10 E 1500 3010 00 930 000000	90.00	
09/17/2024	5220	Check	Glazer, Bruce			90.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/17/2024	AMS / Soccer Official / 09/17/2024	09/17/2024	90.00	10 E 1500 3010 00 930 000000	90.00	
Total:						180.00

REV 09/17/2024 Summary		
Type	Count	Amount
Regular Checks:	2	180.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	180.00

AP Check Register

AP Run: REV 09/19/2024 — Post Date: 2024-09-19 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
09/19/2024	5221	Check	Kessenich, Paul	90.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/19/2024	AMS / Volleyball Official / 09/19/2024	09/19/2024	90.00	10 E 1500 3010 00 930 000000	90.00
Total:					90.00

REV 09/19/2024 Summary

Type	Count	Amount
Regular Checks:	1	90.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	90.00

AP Check Register

AP Run: REV 09/24/2024 — Post Date: 2024-09-24 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
09/24/2024	5222	Check	Markett, Wayne	90.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/24/2024	AMS / Volleyball Official / 09/24/2024	09/24/2024	90.00	10 E 1500 3010 00 930 000000	90.00
Total:					90.00

REV 09/24/2024 Summary

Type	Count	Amount
Regular Checks:	1	90.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	90.00

AP Check Register

AP Run: REV 09/26/2024 — Post Date: 2024-09-26 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
09/26/2024	5223	Check	Markett, Wayne	90.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/26/2024	AMS / Volleyball Official / 09/26/2024	09/26/2024	90.00	10 E 1500 3010 00 930 000000	90.00
				Total:	90.00

REV 09/26/2024 Summary

Type	Count	Amount
Regular Checks:	1	90.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	90.00

AP Check Register

Salt Creek SD 48

Fund	Total
10 - Education	810.00
	810.00

AP Check Register

Activity Fund Checks - September 2024

AP Run: ACT 09/05/2024 — Post Date: 2024-09-05 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name	Check Amount	
09/05/2024	3227	Check	Sugar Creek Golf Course	400.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
09/03/2024	Albright Middle School Golf: September 6th & September 13th	09/03/2024	400.00		
				99 L 4414 0000 16 102 000000	400.00
Total:					400.00

ACT 09/05/2024 Summary

Type	Count	Amount
Regular Checks:	1	400.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	400.00

AP Check Register

AP Run: ACT 09/10/2024 — Post Date: 2024-09-10 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
09/10/2024	3228	Check	Cahill, Mary E			34.52
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
08/29/2024	Reimbursement for PreSchool Snacks	08/29/2024	34.52	99 L 4429 0000 17 102 000000	34.52	
09/10/2024	3229	Check	Illinois Grade School Music Association			90.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
2024/2025	Membership Fee for Stephen Babiarz	09/06/2024	90.00	99 L 4412 0000 16 102 000000	90.00	
09/10/2024	3230	Check	Illinois Music Education Association			50.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
14766	Membership Fee for Stephen Babiarz	09/06/2024	50.00	99 L 4412 0000 16 102 000000	50.00	
Total:						174.52

ACT 09/10/2024 Summary

Type	Count	Amount
Regular Checks:	3	174.52
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	174.52

AP Check Register

AP Run: ACT 09/18/2024 — Post Date: 2024-09-18 — AP Run Type: R

Salt Creek SD 48

Check Date	Check Number	Payment Type	Name			Check Amount
09/18/2024	3231	Check	Illinois Music Education Association			10.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
54737	Audition Invoice - Waltz	09/16/2024	10.00	99 L 4412 0000 16 102 000000	10.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
09/18/2024	3232	Check	Lewicki, Anthony J			143.92
09/17/2024	Reimbursement for Fishing Club Equipment Purchase	09/17/2024	143.92	99 L 4419 0000 16 102 000000	143.92	
Total:						153.92

ACT 09/18/2024 Summary

Type	Count	Amount
Regular Checks:	2	153.92
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	153.92

AP Check Register

Salt Creek SD 48

Fund	Total
99 - Student Activity Fund	728.44
	728.44

PERSONNEL REPORT FOR OCTOBER 2024

Name	Position	Replacing	Action	FTE	Number of Positions	Effective	School
Kristin Abrazaldo	Special Education	N/A	Increase FTE .5 to .6	0.6	1	10/17/24	SCP/SMS
Abby Tobias	Lunchroom Supervisor	Ar-Gern Tacadena	New Hire	Hourly M/W/Th	1	10/17/24	AMS
Rizwana Syed	Lunchroom Supervisor	Ar-Gern Tacadena	New Hire	Hourly Tues/Fr	1	10/17/24	AMS



SALT CREEK SCHOOL DISTRICT 48

STRATEGIC PLAN 2024

TEACHING TOMORROW'S LEADERS

OUR MISSION

The Salt Creek School District 48 Community promotes the rigorous development of all our students and inspires them to learn, grow, lead, and succeed in a global society.



OUR VISION

ACADEMIC EXCELLENCE

We at Salt Creek 48 believe it is both necessary and essential to provide personalized, challenging learning experiences that help all students achieve grade-level standards and prepare for college, careers, and global citizenship.

CULTURE OF BELONGING

We at Salt Creek 48 believe that our schools must provide a welcoming and supportive environment of belonging for all stakeholders. We recognize and celebrate our differences using them as a source of strength and innovation to develop the whole child.



We at Salt Creek 48 believe that we must remain fiscally responsible while maintaining and developing our facilities; meeting our operational needs to provide safe, excellent learning and working environments for our students and stakeholders.

We at Salt Creek 48 believe we must foster community participation, open communication, and collaboration that builds trust and strengthens the partnership between our district and the diverse community we serve.

SUSTAINABLE FINANCES & FACILITIES

COMMUNICATION & COMMUNITY ENGAGEMENT

OUR PROCESS

District 48, in collaboration with Silver Lining Learning, conducted a comprehensive review involving data analysis, focus groups, and stakeholder input involving over one hundred participants. This process identified key themes central to the district's future: positive culture, strong leadership, overcoming challenges, academic excellence, safety, and community engagement.

These themes were refined into four overarching vision statements that address school operations, academics, and governance. The resulting vision statements guide our focus on serving students, staff, families, and the district as a whole. Detailed goals and action plans for each vision area are outlined in the following pages.

ACADEMIC EXCELLENCE

We at Salt Creek 48 believe that our schools must provide exceptional learning opportunities that encourage all students to reach grade level standards in a personalized and challenging academic environment fostering college and career readiness and positive contributions in a globalized world.

<p>GOALS</p>	<p>1. Increase the percentage of students in grades K-8 exceeding annual growth in math and reading, as measured by spring i-Ready results.</p>	<p>2. Increase the percentage of students in grades K-8 at grade level in math and reading, as measured by spring i-Ready results.</p>	<p>3. Increase teacher satisfaction and instructional expertise through professional development, as measured by the district's 5Essentials Survey.</p>	<p>4. Increase diversified learning experiences to maximize student potential and develop the skills, traits, and dispositions necessary to be leaders and productive global citizens.</p>
<p>ACTION PLAN(S)</p>	<p>Continue and re-emphasize the purpose of professional learning communities, placing special emphasis on student learning, the importance of teacher collaboration, and the use of data-informed protocols and reasoning to improve student results. (Goals 1-4)</p> <p>Identify opportunities to provide clarity around expectations for curriculum implementation, MTSS processes, instructional pacing, and available district-supported resources to ensure access to grade-level standards. (Goals 1-4)</p> <p>Ensure that district, school, and team actions are geared toward academic standards, positive adult learning culture, trust, and effective instructional practices. (Goals 1-4)</p> <p>Investigate and implement a consistent and predictable review process for key progress indicators in the iReady platform to support teachers in growth and attainment goals for student performance. (Goals 1-3)</p> <p>Promote existing co-curricular, enrichment and remediation programs and ensure access to all students as well as provide regular communication updates with families and teachers around the programs and opportunities for new program availability. (Goal 4)</p> <p>Prioritize intentional outside-the-classroom learning experiences directly connected to grade-level standards, specific learning expectations, and district mission. (Goal 4)</p> <p>Find opportunities to include more inquiry and SEL-based activities in both the core curriculum and co-curricular experiences for all students to succeed in a global society. (Goal 4)</p>			

CULTURE OF BELONGING

We at Salt Creek 48 believe that our schools must provide a welcoming and supportive environment of belonging for all stakeholders. We recognize and celebrate our differences using them as a source of strength and innovation to develop the whole child.

GOALS	1. Increase the percentage of students reporting feeling safe and supported at school as measured by the district's 5Essentials survey.	2. Increase the percentage of parent involvement in D48 schools as measured by the district's 5Essentials survey.	3. Develop and implement a professional development program for all staff on culturally responsive teaching practices.	4. Diversify our teaching staff to better reflect our student population.	5. Increase the level of trust among all stakeholders as measured by the district's 5Essentials survey.
ACTION PLAN(S)	<p>Implement a review of existing classroom management systems, school policies (i.e. cell phone, food, etc.), hallway, common routines, and plans and ensure alignment with district-aligned and teacher-supported positive principles of behavior management. (Goal 1)</p> <p>Identify events, opportunities, and learning experiences that involve parents and community members directly in the learning of students. (Goal 2)</p> <p>Identify a provider, specific calendar, and resource implications for the selected Professional Development program, ensuring alignment with current teacher needs, values, and interests. (Goal 3)</p> <p>Engage with local and national partners (universities, teacher organizations, etc.) to seek out relationships and programs to recruit staff. (Goal 4)</p> <p>Engage with current staff through focus groups and other survey vehicles to determine any internal challenges with recruiting and retaining diverse staff. (Goal 4)</p> <p>Continue and develop new opportunities to have district leadership available and transparent at each campus, as well as shared opportunities for celebration around positive news and events at local schools that feature both local and district collaborative efforts. (Goal 5)</p>				

SUSTAINABLE FINANCES & FACILITIES

We at Salt Creek 48 believe that we must remain fiscally responsible while maintaining and developing our facilities; meeting our operational needs to provide safe, excellent learning; and working environments for our students and stakeholders.

<p>GOALS</p>	<p>1. Develop and follow an operating budget that maintains and improves facilities and operations to support the district’s vision for excellent educational programs.</p>	<p>2. Develop and follow a comprehensive facilities maintenance and improvement plan, including budget, to address critical repairs, prioritize future upgrades, and establish a timeline for completion.</p>	<p>3. Maintain technology infrastructure in all schools to ensure reliable internet access, updated devices for students and staff, and a robust cybersecurity system.</p>
<p>ACTION PLAN(S)</p>	<p>Share and engage in a series of review and reflection sessions with board, senior leadership, local leadership and other important stakeholders to ensure that budget reflects the current fiscal reality as well as the potential desires/aspirations for ongoing growth and development of academic programming. (Goal 1)</p> <p>Identify the existing costs needed to repair end-of-life, current failing systems, as well as ongoing maintenance costs of existing technology, infrastructure, and other material needs. (Goals 1-3)</p> <p>Identify and engage in community partners and other non-state revenue sources to support ongoing costs and the development of other funding sources to support ongoing technological and facility costs. (Goals 2-3)</p>		

COMMUNICATION & COMMUNITY ENGAGEMENT

We at Salt Creek 48 believe we must foster community participation, open communication, and collaboration that builds trust and strengthens the partnership between our district and the diverse community we serve.

<p>GOALS</p>	<p>1. Increase parent and community participation within Salt Creek District 48.</p>	<p>2. Create opportunities for additional feedback and input from parent and community members.</p>	<p>3. Develop and implement a district-wide communication plan that will utilize multiple channels (e.g., website, social media, newsletters) to ensure timely and transparent communication with stakeholders on academics, finances, and school operations.</p>
<p>ACTION PLAN(S)</p>	<p>Implement ongoing parent education/community engagement events (i.e. book studies, presentations on topics of parent/school interest, meet the administration events) throughout the year. (Goal 1)</p> <p>Identify events, opportunities, and learning experiences that involve parents and community members directly in the learning of students. (Goal 2)</p> <p>Identify members/candidates to form a district-wide community advisory council composed of diverse community members. (Goals 1-2)</p> <p>Establish a calendar for newly formed district-wide community advisory council and develop potential agenda objectives to support both district needs as well as likely community interests/concerns. (Goals 1-2)</p> <p>Identify 5-7 potential questions that can assess key areas for stakeholder satisfaction with special attention to net promoter and district satisfaction questions. (Goals 1-2)</p> <p>Implement a bi-annual survey utilizing newly formed district communication channels to gain additional input from stakeholders. (Goals 1-2)</p> <p>Find ongoing opportunities to invite board members to community engagement, academic and co-curricular events as ways to show board support for current efforts as well as opportunities for board members to hear directly the perspective of select stakeholders. (Goals 1-2)</p> <p>Engage in a thorough review and analysis of current district communication plan and develop a new plan of outreach that describes and creates a new communication cycle re-emphasizing both digital and print sources to support greater outreach to the community. (Goal 3)</p>		

**IASB RECOMMENDED
POLICY MANUAL REVISIONS
August 2024 PRESS PLUS - Issue 116**

IASB - DRAFT UPDATE

- 2:260 - Uniform Grievance Procedure
 - Updated in response to final regulations implementing Title IX
- 7:20 - Harassment of Students Prohibited
 - Updated in response to final regulations implementing Title IX
- 7:185 - Teen Dating Violence Prohibited
 - Updated in response to final regulations implementing Title IX

IASB - DRAFT UPDATE - REWRITTEN

- 2:265 - Title IX Grievance Procedure
- 5:100 - Staff Development Program

Document Status: Draft Update

BOARD OF EDUCATION

2:260 Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the Board of Education, its employees, or its agents have violated his or her rights guaranteed by the [State](#) or federal [Constitution](#), State or federal statute, or Board policy, or ~~has~~ a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act, [42 U.S.C. §12101 et seq.](#)
2. ~~Title IX of the Education Amendments of 1972, 20 U.S.C. §1681 et seq., excluding Title IX sexual harassment complaints governed by Board policy 2:265, Title IX Grievance Procedure~~ [PRESSPlus1](#)
3. Section 504 of the Rehabilitation Act of 1973, [29 U.S.C. §791 et seq.](#)
4. Discrimination and/or harassment on the basis of race, color, or national origin prohibited by the Illinois Human Rights Act, [775 ILCS 5/](#); Title VI of the Civil Rights Act of 1964, [42 U.S.C. §2000d et seq.](#); and/or Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e et seq.](#) (see Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*)
5. Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e et seq.](#) (see also number 4, above, for discrimination and/or harassment on the basis of race, color, or national origin)
6. Sexual harassment prohibited by the State Officials and Employees Ethics Act, [5 ILCS 430/70-5\(a\)](#); Illinois Human Rights Act, [775 ILCS 5/](#); and Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e et seq.](#) (Title IX sexual harassment complaints are addressed under Board policy 2:265, *Title IX Grievance Procedure*)
7. Breastfeeding accommodations for students, [105 ILCS 5/10-20.60](#)
8. Bullying, [105 ILCS 5/27-23.7](#)
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, [820 ILCS 180/](#)
12. Illinois Equal Pay Act of 2003, [820 ILCS 112/](#)
13. Provision of services to homeless students
14. Illinois Whistleblower Act, [740 ILCS 174/](#)
15. Misuse of genetic information prohibited by the Illinois Genetic Information Privacy Act, [410 ILCS 513/](#); and Titles I and II of the Genetic Information Nondiscrimination Act, [42 U.S.C. §2000ff et seq.](#)
16. Employee Credit Privacy Act, [820 ILCS 70/](#)

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure. If a formal complaint is filed under this policy, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this policy

may forego any informal suggestions and/or attempts to resolve it and may proceed directly to this grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parent(s)/guardian(s)); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed under this policy shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

Deadlines

All deadlines under this policy may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For any complaint alleging bullying and/or cyberbullying of students, the Complaint Manager or designee shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

For any complaint alleging sex discrimination that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), the Title IX Coordinator or designee [PRESSPlus2](#) shall process and review the complaint under Board policy 2:265, *Title IX Grievance Procedure*.

For any complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, in addition to any response required by this policy.

For any complaint alleging sexual harassment or other violation of Board policy 5:20, *Workplace Harassment Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint according to that policy, in addition to any response required by this policy, and shall consider whether an investigation under Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, [PRESSPlus3](#) should be initiated.

Investigation Process

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal

opportunity to present evidence during an investigation. ~~If the Complainant is a student under 18 years of age, the Complaint Manager will notify his or her parents/guardians that they may attend any investigatory meetings in which their child is involved.~~ [PRESSPlus4](#) The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this policy about the status of the investigation. Within 30 school business days after the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time from the Superintendent.

The Superintendent will keep the Board informed of all complaints.

If a complaint contains allegations involving the Superintendent or Board member(s), the written report shall be filed directly with the Board, which will make a decision in accordance with paragraph four of the following section of this policy.

Decision and Appeal

Within five school business days after receiving the Complaint Manager's report, the Superintendent shall ~~mail~~ provide his or her written decision to the Complainant and the accused ~~by registered mail, return receipt requested, and/or personal delivery.~~ [PRESSPlus5](#) as well as to the Complaint Manager. All decisions shall be based upon the *preponderance of evidence* standard.

Within 10 school business days after receiving the Superintendent's decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board.

Within 30 school business days after an appeal of the Superintendent's decision, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within five school business days after the Board's decision, the Superintendent shall inform the Complainant and the accused of the Board's action.

For complaints containing allegations involving the Superintendent or Board member(s), within 30 school business days after receiving the Complaint Manager's or outside investigator's report, the Board shall ~~mail~~ provide its written decision to the Complainant and the accused, ~~by registered mail, return receipt requested, and/or personal delivery~~ as well as to the Complaint Manager. This policy shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing a Nondiscrimination Coordinator and Complaint Managers [PRESSPlus6](#)

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer this policy. If possible, the Superintendent will appoint two Complaint Managers, each of a different gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

Nondiscrimination Coordinator:

Dr. Emily Burnett
1110 S. Villa Ave., Villa Park, IL 60181
eburnett@saltcreek48.org
630-279-8400, ext. 1005

Complaint Managers:

Dr. Christopher Martelli
1110 So. Villa Ave., Villa Park, IL 60181
cmartelli@saltcreek48.org
630-279-8400, ext. 1012

Dr. Emily Burnett
1110 S. Villa Ave., Villa Park, IL 60181
eburnett@saltcreek48.org
630-279-8400, ext. 1005

LEGAL REF.:

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[20 U.S.C. §1232g](#), Family Education Rights Privacy Act.

[20 U.S.C. §1400](#), The Individuals with Disabilities Education Act.

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments; [34 C.F.R. Part 106](#).

[29 U.S.C. §206](#)(d), Equal Pay Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §791](#) *et seq.*, Rehabilitation Act of 1973.

[29 U.S.C. §2612](#), Family and Medical Leave Act.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964.

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964.

[42 U.S.C. §2000ff](#) *et seq.*, Genetic Information Nondiscrimination Act.

[42 U.S.C. §11431](#) *et seq.*, McKinney-Vento Homeless Assistance Act.

[42 U.S.C. §12101](#) *et seq.*, Americans With Disabilities Act; [28 C.F.R. Part 35](#).

[105 ILCS 5/2-3.8](#), [5/3-10](#), [5/10-20](#), [5/10-20.5](#), [5/10-20.7a](#), [5/10-20.60](#), [5/10-20.69](#) [5/10-20.75](#), [5/10-](#)

[22.5](#), [5/22-19](#), [5/22-95](#) (final citation pending), [5/24-4](#), [5/27-1](#), [5/27-23.7](#), and [45/1-15](#).

[5 ILCS 415/10\(a\)\(2\)](#), Government Severance Pay Act.

[5 ILCS 430/70-5\(a\)](#), State Officials and Employees Ethics Act.

[410 ILCS 513/](#), Ill. Genetic Information Privacy Act.

[740 ILCS 174/](#), Whistleblower Act.

[740 ILCS 175/](#), Ill. False Claims Act.

[775 ILCS 5/](#), Ill. Human Rights Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 112/](#), Equal Pay Act of 2003.

820 ILCS 180/, Victims' Economic Security and Safety Act; 56 Ill.Admin.Code Part 280.

~~820 ILCS 70/, Employee Credit Privacy Act.~~

~~820 ILCS 112/, Equal Pay Act of 2003.~~

[23 Ill.Admin.Code §§1.240](#), [200.40](#), [226.50](#), and [226.570](#).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 6:120 (Education of Children with Disabilities), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:310 (Restrictions on Publications; Elementary Schools), 8:70 (Accommodating Individuals with Disabilities), 8:95 (Parental Involvement), 8:110 (Public Suggestions and Concerns)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX), requiring all Title IX sex discrimination complaints to be processed using policy 2:265, *Title IX Grievance Procedure*. **Issue 116, August 2024**

PRESSPlus 2. "Title IX Coordinator or designee" is used where Title IX is implicated. In contrast, if Title IX is not implicated, "Nondiscrimination Coordinator or a Complaint Manager or designee" is used (see the last paragraph under the [Filing a Complaint](#) subhead). **Issue 116, August 2024**

PRESSPlus 3. See sample administrative procedure 5:120-AP2, *Employee Conduct Standards*,

and its exhibit 5:120-AP2, E, *Expectations and Guidelines for Employee-Student Boundaries*, available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 4. This sentence is deleted because it is not legally required and it is not practical for districts to seek parent/guardian attendance at every investigatory meeting involving their child. **Issue 116, August 2024**

PRESSPlus 5. Using a consistent delivery method that allows the district to verify the date of receipt is a best practice, e.g., registered mail, return receipt requested, and/or personal delivery. **Issue 116, August 2024**

PRESSPlus 6. Names and contact information are required by law to be listed, and it is important that they be regularly monitored and updated.

If changes are made to the Nondiscrimination Coordinator, Complaint Manager, and/or Title IX Coordinator information, use the Save Status **Adopted with Additional District Edits**. Best practice is that throughout the board policy manual, the same individual be named as Nondiscrimination Coordinator. The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, list the Title IX Coordinator's name and contact information separately. **IASB will use the information provided in policy 2:260 for the Nondiscrimination Coordinator and Title IX Coordinator in policies 5:10, 5:20, 7:20, and 7:180. In addition, IASB will use the Title IX Coordinator information provided in policy 2:260 for policy 2:265.**

Complaint Managers identified in individual policies may vary depending upon local district needs. Ensure that policies 2:260, 5:10, 5:20, 7:20, and 7:180 each contain the correct names and contact information for the district's Complaint Managers.

Issue 116, August 2024

Document Status: Draft Update

STUDENTS

7:20 Harassment of Students Prohibited

No person, including a School District employee, agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived: race; color; national origin; military status; unfavorable discharge status from military service; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; physical appearance; socioeconomic status; academic status; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, sexual, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Sexual Harassment Prohibited

The District shall provide an educational environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. See Board policies 2:265, *Title IX Grievance Procedure*, and 2:260, *Uniform Grievance Procedure*.

Making a Report or Complaint

Students are encouraged to promptly report claims or incidents of bullying, intimidation, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any employee with whom the student is comfortable speaking. A student may choose to report to an employee of the student's same gender.

Reports under this policy will be considered a report under Board policy 2:260, *Uniform Grievance Procedure*, and/or Board policy 2:265, *Title IX Grievance Procedure*. The Nondiscrimination Coordinator and/or Complaint Manager or designee shall process and review the report according to the appropriate grievance procedure.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

Nondiscrimination Coordinator:

Dr. Emily Burnett

1110 S. Villa Ave., Villa Park, IL 60181

eburnett@saltcreek48.org

630-279-8400, ext. 1005

Complaint Managers:

Dr. Christopher Martelli

1110 So. Villa Ave., Villa Park, IL 60181

cmartelli@saltcreek48.org

630-279-8400, ext. 1012

Dr. Emily Burnett

1110 S. Villa Ave., Villa Park, IL 60181

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630-279-8400, ext. 1005

The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District's student handbook(s), on the District's website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.
2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

Investigation Process

Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sex-based ^{ua} [PRESSPlus1](#) harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), the Nondiscrimination Coordinator or designee shall consider whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

For any report or complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall investigate under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

For any other alleged student harassment that does not require action under Board policies 2:265, *Title IX Grievance Procedure*, or 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under Board policies 2:260, *Uniform Grievance Procedure*, and/or 7:190, *Student Behavior*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS](#)

[5/11-9.1A\(b\)](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to Board policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under Board policy 2:265, *Title IX Grievance Procedure*, or Board policy 2:260, *Uniform Grievance Procedure*.

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*).

Students should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §791](#) *et seq.*, Rehabilitation Act of 1973; [34 C.F.R. Part 104](#).

[42 U.S.C. §2000d](#), Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[105 ILCS 5/10-20.12](#), [5/10-22.5](#), [5/10-23.13](#), [5/27-1](#), and [5/27-23.7](#).

[775 ILCS 5/1-101](#) *et seq.*, Illinois Human Rights Act.

[23 Ill.Admin.Code §1.240](#) and [Part 200](#).

[Davis v. Monroe County Bd. of Educ.](#), 526 U.S. 629 (1999).

[Franklin v. Gwinnett Co. Public Schs.](#), 503 U.S. 60 (1992).

[Gebser v. Lago Vista Independent Sch. Dist.](#), 524 U.S. 274 (1998).

[West v. Derby Unified Sch. Dist. No. 260](#), 206 F.3d 1358 (10th Cir. 2000).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270

(Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 116, August 2024**

Document Status: Draft Update

STUDENTS

7:185 Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term *teen dating violence* occurs whenever a student who is 13 to 19 years of age uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Superintendent or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
 - a. 2:260, *Uniform Grievance Procedure*. This policy provides a method for any student, parent/guardian, employee, or community member to file a complaint if he or she believes that the Board of Education, its employees, or its agents have violated his or her rights under the State or federal Constitution, State or federal statute, Board policy, or various enumerated bases.
 - b. 2:265, *Title IX Grievance Procedure*. This policy prohibits any person a District employee, agent, or student from engaging in sexual discrimination, including sex-based harassment^{PRESSPlus1}, in violation of Title IX of the Education Amendments of 1972. Prohibited conduct includes but is not limited to sexual assault, dating violence, domestic violence, and stalking.
 - c. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person, including a District employee, agent, or student, from harassing intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - d. 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.

3. Incorporates age-appropriate instruction in grades 7 and 8, in accordance with the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

Incorporated

by Reference: 7:180-AP1 (Prevention, Identification, Investigation, and Response to Bullying)

LEGAL REF.:

[105 ILCS 110/3.10.](#)

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: November 18, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 116, August 2024**

Document Status: Draft Update - Rewritten

BOARD OF EDUCATION

2:265 Title IX Grievance Procedure

Discrimination on the basis of sex, including sex-based harassment, affects a student's ability to learn and an employee's ability to work. [PRESSPlus1](#) Providing an educational and workplace environment free from discrimination on the basis of sex is an important District goal.

The District does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations (34 C.F.R. Part 106), including against applicants for employment, students, parents/guardians, employees, and third parties. [PRESSPlus2](#)

Title IX Sex Discrimination Prohibited

Sex discrimination as defined in Title IX (Title IX Sex Discrimination) is prohibited. A District employee, agent, or student violates this prohibition whenever that person engages in conduct on the basis of sex that causes another person to be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any education program or activity operated by the District. Title IX Sex Discrimination includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and/or gender identity.

Sex-based harassment is a form of Title IX Sex Discrimination. Sex-based harassment occurs whenever a person engages in conduct on the basis of sex that satisfies one or more of the following:

1. A District employee, agent, or other person authorized by the District to provide an aid, benefit, or service under the District's education program or activity explicitly or impliedly conditions the provision of an aid, benefit, or service on a person's participation in unwelcome sexual conduct; or
2. Unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the District's education program or activity; or
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 34 C.F.R. §106.2.

Definitions from 34 C.F.R. §106.2 [PRESSPlus3](#)

Complainant means: (1) a student or employee who is alleged to have been subjected to conduct that could constitute Title IX Sex Discrimination; or (2) a person other than a student or employee who is alleged to have been subjected to conduct that could constitute Title IX Sex Discrimination and who was participating or attempting to participate in the District's education program or activity at the time of the alleged Title IX Sex Discrimination. [PRESSPlus4](#)

Complaint means an oral or written request to the District that objectively can be understood as a request for the District to investigate and make a determination about alleged discrimination under Title IX.

Respondent means a person who is alleged to have violated the District's prohibition on Title IX Sex Discrimination.

Retaliation means intimidation, threats, coercion, or discrimination against any person by the District, a student, or an employee or other person authorized by the District to provide aid, benefit, or service under the District's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or its regulations, or because the person has reported information, made a Complaint, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under the Title IX regulations.

Making a Report

A person who wishes to make a report under this policy may make a report to the Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, [PRESSPlus5](#) a Complaint Manager, or any employee with whom the person is comfortable speaking.

School employees who receive information about conduct that reasonably may constitute Sex Discrimination under this policy shall promptly forward the report or information to the Title IX Coordinator. An employee who fails to promptly make or forward a report or information may be disciplined, up to and including discharge.

The Superintendent shall insert into this policy and keep current the name, office address, email address, and telephone number of the Title IX Coordinator. [PRESSPlus6](#)

Title IX Coordinator:

Name

Address

Email

Telephone

Processing and Reviewing a Report or Complaint

Upon receipt of a report of conduct that reasonably may constitute Title IX Sex Discrimination, the Title IX Coordinator and/or designee shall offer and coordinate supportive measures, as appropriate, for a Complainant.

Further, the Title IX Coordinator will analyze the report to identify and determine whether there is another or an additional appropriate method(s) for processing and reviewing it. For any report received, the Title IX Coordinator shall review Board policies 2:260, *Uniform Grievance Procedure*; 5:10, *Equal Employment Opportunity and Minority Recruitment*; 5:20, *Workplace Harassment Prohibited*; 5:90, *Abused and Neglected Child Reporting*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 7:10, *Equal Educational Opportunities*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; 7:185, *Teen Dating Violence Prohibited*; and 7:190, *Student Behavior*, to determine if the allegations in the report require further action under those policies.

Reports of alleged Title IX Sex Discrimination will be confidential to the greatest extent practicable,

subject to the District's duty to investigate and maintain an educational program or activity that is productive, respectful, and free of Title IX Sex Discrimination.

Title IX Complaint Grievance Process

The Superintendent or designee shall implement procedures to ensure the prompt and equitable resolution of all Complaints according to a grievance process that fully complies with 34 C.F.R. §106.45. See the District's Title IX Complaint Grievance Process (Grievance Process) under administrative procedure 2:265-AP2, *Formal Title IX Complaint Grievance Process*.

When a Complaint is filed, the Title IX Coordinator will investigate it and make a determination regarding the outcome of the Complaint, or appoint a qualified person(s) to undertake the investigation and make a determination regarding the outcome of the Complaint.

Enforcement

Any District employee who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination will be subject to disciplinary action up to and including discharge. Any third party who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc. Any District student who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination will be subject to disciplinary action, including, but not limited to, suspension and expulsion consistent with student behavior policies. Any person making a knowingly false accusation regarding Title IX Sex Discrimination will likewise be subject to disciplinary action.

This policy does not increase or diminish the ability of the District or the parties to exercise any other rights under existing law.

Retaliation Prohibited

The District prohibits any form of retaliation, including peer retaliation, in its education program or activity. Any person should report claims of retaliation using this Board policy 2:265, *Title IX Grievance Procedure*.

A student, employee, or other person authorized by the District to provide aid, benefit, or service under the District's education program or activity who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Independent Sch. Dist., 524 U.S. 274 (1998).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:200 (Terms and Conditions of Employment and Dismissal), 5:240

(Suspension), 5:290 (Employment Termination and Suspension), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. Title IX of the Education Amendments of 1972 (Title IX) (20 U.S.C. §1681 et seq.) requires this subject matter to be covered by policy and controls this policy's content.

The U.S. Dept. of Education released final regulations implementing Title IX of the Education Amendments of 1972 (Title IX), effective 8-1-24. Compared to the previous Title IX regulations, the new 2024 Title IX regulations:

- Expand the breadth of Title IX grievance procedures to require that they be used to address all Title IX sex discrimination complaints, not just complaints of sexual harassment.
- Clarify that the scope of Title IX sex discrimination includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and/or gender identity.
- Allow districts the flexibility to use a single investigator/decisionmaker template, so that the same individual who investigates a Title IX complaint may also make a decision regarding the complaint.

See Issue 116 Update Memo and the footnote information in Rewritten PRESS sample policy 2:265, *Title IX Grievance Procedure*, available at PRESS Online by logging in at www.iasb.com, for more information. **Issue 116, August 2024**

PRESSPlus 2. A district must prominently display its Title IX notice of nondiscrimination on its website and in each handbook, catalog, announcement, bulletin, and application form made available to students, applicants for employment, parents/guardians, employees, and collective bargaining units. 34 C.F.R. §106.8(c)(2)(i). The notice must state that nondiscrimination extends to any program or activity operated by the district, including employment; that inquiries about the application of Title IX and its regulations may be referred to the district's Title IX Coordinator, to the U.S. Dept. of Education's Office for Civil Rights, or both; the name or title, office address, email address, and telephone number of the district's Title IX Coordinator; how to locate the district's nondiscrimination policy and grievance procedures; how to report information about conduct that may constitute sex discrimination under Title IX; and how to make a complaint of sex discrimination. 34 C.F.R. §106.8(c)(1)(i). See the Notice of Nondiscrimination subhead of sample administrative procedure 2:265-AP1, *Title IX Response*, for a sample notice of nondiscrimination and nondiscrimination statement meeting the minimum requirements of Title IX regulations. The sample administrative procedure is available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 3. If the district uses sample exhibit 2:265-E, *Title IX Glossary of Terms*, or a similar document, the definitions of these terms within it should match the definitions used in this policy. Sample exhibit 2:265-E is available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 4. The 2024 Title IX regulations shift the focus of the analysis from "whether the participation or attempted participation occurred at the time the complaint was filed" (as required under the 2020 Title IX regulations) to "the time of the alleged sex discrimination." 89 Fed. Reg. 33483. **Issue 116, August 2024**

PRESSPlus 5. If the title(s) Assistant Building Principal and/or Dean of Students do not apply, enter Edit Mode, strike the non-applicable title(s), and save the policy as **Adopted with Additional District Edits.**
Issue 116, August 2024

PRESSPlus 6. Title IX regulations require districts to designate and authorize at least one employee to coordinate its efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). If a district has more than one Title IX Coordinator, it must designate one of its Title IX Coordinators to retain ultimate oversight to ensure the district's consistent compliance with its responsibilities under Title IX and its implementing regulations. 34 C.F.R. §106.8(a)(1). The Title IX Coordinator with ultimate oversight should be listed in this policy.

Consistent with how Nondiscrimination Coordinators and Complaint Managers are listed in PRESS sample policies, this policy requires the Title IX Coordinator's name, office address, email address, and telephone number to be listed. It is important for updated names and contact information to be inserted into this policy and regularly monitored.

A district's Nondiscrimination Coordinator often also serves as its Title IX Coordinator. See policy 2:260, *Uniform Grievance Procedure*.

IASB will insert the Title IX Coordinator listed in the board's adopted policy 2:260 into policy 2:265. Ensure that the name and contact information listed in policy 2:260, *Uniform Grievance Procedure*, is correct. **Issue 116, August 2024**

Document Status: Draft Update - Rewritten

General Personnel

5:100 Staff Development Program

The Superintendent or designee shall implement a staff development program. [PRESSPlus1](#) The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

Abused and Neglected Child Reporting Act (ANCRA) and *Erin's Law* Training

The staff development program shall include the Abused and Neglected Child Reporting Act (ANCRA) mandated reporter training and training on the awareness and prevention of child sexual abuse and grooming behaviors (*Erin's Law*) as follows (see Board policies 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, and 5:90, *Abused and Neglected Child Reporting*):

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), [PRESSPlus2](#) and boundary violations.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all District staff who work with pupils on: [PRESSPlus3](#)

1. Health conditions of students, including but not limited to training on:
 - a. ~~Chronic health conditions of students,~~ [PRESSPlus4](#)
 - b. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
 - c. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting; [PRESSPlus5](#)
 - d. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
 - e. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;
 - f. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
 - g. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable. [PRESSPlus6](#)

2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency, including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in 105 ILCS 5/10-20.61 (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/2-3.166 (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. [PRESSPlus7](#)
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
 - a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
 - b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
 - c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
 - d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS 110/3.10 (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students, including but not limited to training on:
 - a. The federal Americans with Disabilities Act as it pertains to the school environment; and
 - b. Homelessness.
7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
 - a. Teacher-student conduct;
 - b. School employee-student conduct; and
 - c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in 105 ILCS 5/10-23.13 (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-23.4 (violence prevention and conflict resolution education).

Additional Training Requirements

In addition, the staff development program shall include each of the following: [PRESSPlus8](#)

1. Ongoing professional development for teachers, administrators, school resource officers, and staff regarding the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall

document compliance with this requirement by the end of each school year and maintain documentation for a three-year period.

3. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
4. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
5. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with 105 ILCS 150/, the Seizure Smart School Act.
6. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with 105 ILCS 145/, the Care of Students with Diabetes Act.
7. For all District staff, annual sexual harassment prevention training.
8. Title IX requirements for training in accordance with 34 C.F.R. §106.8(d) as follows (see Board policy 2:265, *Title IX Grievance Procedure*). [PRESSPlus9](#)
 - a. ~~For all District staff, training on the definition of sexual harassment, the scope of the District's education program or activity, all relevant District policies and procedures, and the necessity to promptly forward all reports of sexual harassment to the Title IX Coordinator.~~
 - b. ~~For school personnel designated as Title IX coordinators, investigators, decision makers, or informal resolution facilitators, training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.~~
 - c. ~~For school personnel designated as Title IX investigators, training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.~~
 - d. ~~For school personnel designated as Title IX decision makers, training on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.~~
10. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years. [PRESSPlus10](#)
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it. [PRESSPlus11](#)

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*. [PRESSPlus12 Q1](#)

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010; 7 C.F.R. Parts 210 and 235.

105 ILCS 5/2-3.62, 5/2-3.166, 5/3-11, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/10-23.13, 5/22-80(h), 5/22-95, and 5/24-5.

105 ILCS 25/1.15, Interscholastic Athletic Organization Act.

105 ILCS 145/25, Care of Students with Diabetes Act

105 ILCS 150/25, Seizure Smart School Act.

105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.

325 ILCS 5/4, Abused and Neglected Child Reporting Act.

745 ILCS 49/, Good Samaritan Act.

775 ILCS 5/2-109 and 5/5A-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§ 22.20, 226.800, and Part 525.

77 Ill.Admin.Code §527.800.

CROSS REF.: 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

Questions and Answers:

***Required Question 1. For districts that have a practice of providing instruction in life-saving techniques and first-aid in their staff development programs, insert the following optional paragraph that restates 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800:

"An opportunity shall be provided for all staff members to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator."

Persons performing CPR are generally exempt from civil liability if they are trained in CPR (745 ILCS 49/10); persons performing automated external defibrillation are generally exempt from civil liability if they were trained and acted according to the standards of the American Heart Association (745 ILCS 49/12).

Would the board like to add the optional paragraph shown above, restating 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800?

No. (Default)

Yes. (IASB will add the optional paragraph shown above, restating 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800.)

PRESSPlus Comments

PRESSPlus 1. This policy is rewritten due to Public Act 103-542, which significantly streamlines school in-service training requirements into eight categories. Though P.A. 103-542 was to be effective on 1-1-24, most of its changes become operative on 7-1-24. As a result, legislative action during Veto Session amended the effective date of P.A. 103-542 to 7-1-24. For more information, see the footnotes of sample policy 5:100, *Staff Development Program*, available at PRESS Online by logging in at www.iasb.com.

This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. **Issue 114, March 2024**

PRESSPlus 2. Sexual misconduct under Faith's Law is defined in 105 ILCS 5/22-85.5(c), added by P.A. 102-676. **Issue 114, March 2024**

PRESSPlus 3. This list of in-service trainings is required by State law but only numbers 4, 5(d), and 7 are required to be specified in board policy. **Issue 114, March 2024**

PRESSPlus 4. Updated in response to 105 ILCS 5/10-22.39(b-5), amended by P.A. 103-603, eff. 1-1-25, deleting "chronic health conditions of students" from the list of required staff training regarding health conditions of students. **Issue 116, August 2024**

PRESSPlus 5. Consult the board attorney about whether:

1. All asthma action plans should require immediate 911 calls based upon In re Estate of Stewart, 406 Ill.Dec. 345 (2nd Dist. 2016); In re Estate of Stewart, 412 Ill.Dec. 914 (Ill. 2017) (school district's appeal denied). The court held that a teacher's failure to dial 911 immediately upon a student's asthma attack was willful and wanton conduct, subjecting the school district to liability under the Local Governmental and Governmental Employees Tort Immunity Act.
2. The duties and responsibilities of the district when it asks for but does not receive an asthma action plan from a parent/guardian and the logistics of distributing any received plans to those employees who need to know based upon Stewart, above.

Issue 114, March 2024

PRESSPlus 6. From 6-30-23 through 7-1-24, 105 ILCS 5/10-22.39(g), added by P.A. 103-128, requires that at least once every two years, all District personnel be trained on methods to respond to trauma, including instruction on how to respond to an incident involving life-threatening bleeding and, if

applicable, how to use a school's trauma kit. See 105 ILCS 5/10-20.85, added by P.A. 103-128, for a definition of *trauma kit*. To avoid confusion between trauma related to life-threatening bleeding and trauma as defined in 105 ILCS 5/3-11(b), added by P.A. 103-413, this policy uses the phrase *trauma bleeding control kit* instead of *trauma kit*.

Beginning with the 2024-25 school year, training on life-threatening bleeding must be completed within six months of employment and renewed within two years. Beginning with the 2027-28 school year, training on life-threatening bleeding must be completed within six months of employment and renewed at least once every five years thereafter. 105 ILCS 5/10-22.39(b-5)(7), added by P.A. 103-542, eff. 7-1-24. **Issue 114, March 2024**

PRESSPlus 7. Updated in response to 105 ILCS 5/10-22.39(b-20), amended by P.A. 103-603, eff. 1-1-25, requiring in-service training on the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. **Issue 116, August 2024**

PRESSPlus 8. Optional. These in-services and/or trainings are required by State and/or federal law but are not required to be specified in board policy. Putting this optional list into the policy will help the board monitor that the required in-service and training topics are being covered. While it is possible to *pick and choose*, this practice is likely to add more confusion to an already confusing responsibility. Unless noted, the School Code does not mandate the frequency with which the training must occur. Several other trainings that are mentioned in laws other than the School Code are addressed in other sample policies and procedures. **Issue 114, March 2024**

PRESSPlus 9. Updated in response to 34 C.F.R. §106.8(d). **Issue 116, August 2024**

PRESSPlus 10. Updated in response to 775 ILCS 5/5A-103(c), added by P.A. 103-472, eff. 8-1-24. For training requirement details, see sample administrative procedure 2:270-AP, *Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin*, available at PRESS Online by logging in at www.iasb.com. **Issue 114, March 2024**

PRESSPlus 11. 105 ILCS 5/2-3.163(c), amended by P.A. 103-504. **Issue 114, March 2024**

PRESSPlus 12. Districts are not required to train staff on life-saving techniques, though 105 ILCS 110/3, amended by P.A. 103-608, eff. 1-1-25, requires that all teachers, administrators, and other school personnel, as determined by school officials, be provided with information about emergency procedures and life-saving techniques within 30 days after the first day of each school year. Such life-saving techniques must include the Heimlich maneuver, hands-only cardiopulmonary resuscitation (CPR), and automated external defibrillator (AED) use. The information provided must be in accordance with standards of the American Red Cross, the American Heart Association (AHA), or another nationally recognized certifying organization. See e.g., <https://cpr.heart.org/en/cpr-courses-and-kits/hands-only-cpr/hands-only-cpr-resources>, <https://cpr.heart.org/en/training-programs/aed-implementation>, and www.redcross.org/take-a-class/resources/learn-first-aid/adult-child-choking. **Issue 116, August 2024**

Focus on Learning

Dr. Christopher Martelli- Director of Curriculum and Instruction
Dr. Emily Burnett- Director of Student Services and Human Resources



Curriculum Focus



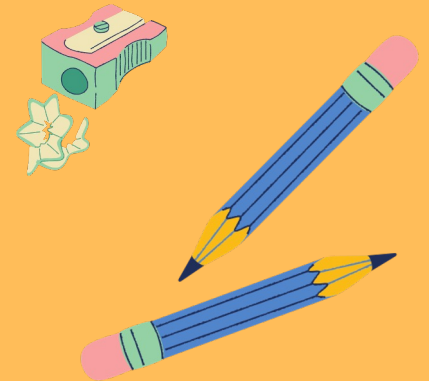
Instructional Materials

Investigating New Resources

Curriculum Review Cycle

Supporting New Instruction

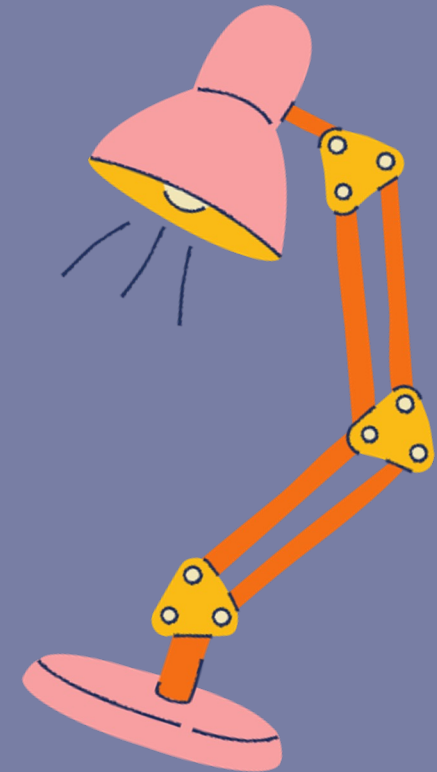
Common Learning Expectations



Instructional Materials

Current List of Instructional Materials
used throughout the district

Subject Area	Grade Level	Title	Publisher
English Language Arts	K-5	ReadyGen	Savvas
English Language Arts	6-8	<u>myPerspectives</u>	Savvas
English Language Arts	K-2	Countdown, Blast, HDWord	<u>Really Great Reading</u>
Handwriting	K-2	Learning Without Tears	Learning Without Tears
Word Study	K-4	Words Their Way	Pearson
Mathematics	K-5	i-Ready Classroom Mathematics	Curriculum Associates
Mathematics	6-8	Eureka Math Squared	Great Minds
Science	K-4	Mystery Science	Mystery Science
Science	5-8	STEMscopes	Accelerated Learning
Social Science	K-8	Social Studies Alive! History Alive!	TCI
Social Emotional Learning	K-8	Positivity Project	Positivity Project

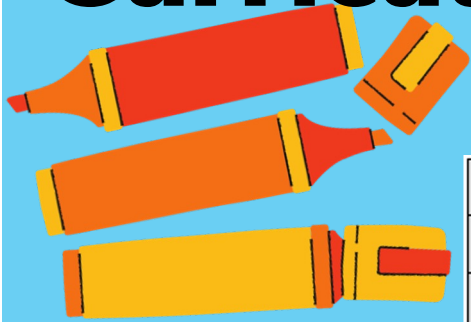


Common Learning Expectations

Teams review learning expectations before each unit of study to:

- Promote clarity of instruction
- Promote consistent priorities
- Promote common pacing
- Provide clarity for common assessments

Curriculum Review Cycle



	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
ELA					CR	I					CR	I		
Math	CR ₍₅₋₈₎	I ₍₅₋₈₎	CR _(K-4)	I _(K-5)			CR	I					CR	I
Science						CR	I					CR	I	
SS				CR	I					CR	I			
SEL		CR	I					CR	I					
Specials - Music, PE/Health, Art, Library, STEAM								CR	I					

● CR = Curriculum Review

● I = Implementation

Investigating New Curriculum

Social Studies (K-8)

- Review shifts in standards
- Discuss how standards are aligned to competencies and inclusive history mandates
- Inquiry based lesson design
- Create an evaluation rubric and review what other districts are using
- Review samples of different resources
- Vendor presentations & estimated costs
- Recommendation to the School Board
- Plan for professional development and order materials

Monitoring and Supporting Newly Adopted Curriculum Areas

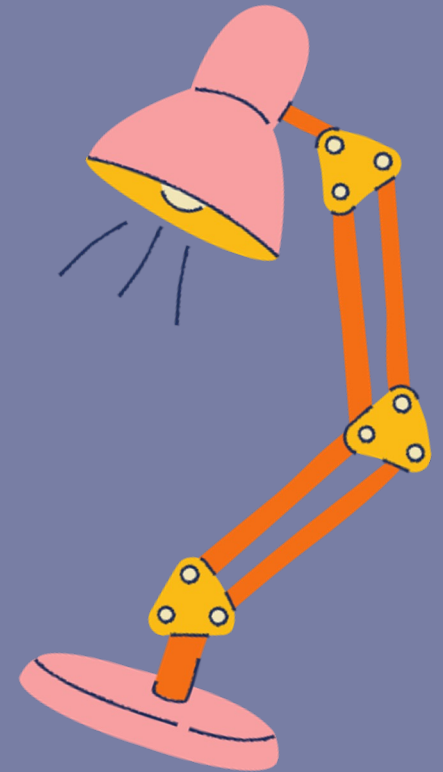
[You can access the District 48 Instructional Resources under the Curriculum and Instruction tab](#)



- Professional development sessions - May, September, and possibly January
- K-8 Math Committee meetings to monitor our progress:
 - 10/9/24
 - 1/29/25
 - 3/26/24
- Try: Make sense of the problem & solve
- Discuss: Share your thinking with a partner and compare strategies
- Connect: Apply your thinking to new problems

Instruction

- Committees
- Professional Development



Committees

- Curriculum Leadership Team
- Tech Connect
- Math Committee
- SS Committee
- Insurance
- Extra Duty

- Guiding Coalition (Team Leaders)
- SB7 RIF
- PERA Joint
- Calendar
- Policy
- Parent Teacher Advisory & Behavioral Intervention
- Grade Level Reconfiguration



Professional Development Themes

[24-25 Calendar](#)

Data Literacy -
use of iReady

Differentiated PD -
Symposiums &
Countywide

Collaborative
Practices

Focus on Math

Assessment

District 48 Assessment Calendar



Local Assessments

Grades	Content Area	Assessment	Fall	Winter	Spring
K - 2	ELA	AimswEBPlus	Sept 3 - Sept 13		May 5 - May 16
K - 8	ELA/Math	i-Ready Diagnostic	Sept 3 - Sept 13 Sept 30 - Oct 4 (Kindergarten)	Dec 9 - Dec 20 Jan 13 - Jan 17 (Kindergarten)	May 5 - May 16
5-8	ELA/Math Intervention	i-Ready Growth Monitoring	Halfway between Fall to Winter and Winter to Spring Week of 10/15/24 and 2/3/25		
K-8	SEL	SRSS-IE	Sept 23 -27		May 5 - 9

State Assessments

Grades	Content Area	Assessment	Dates		
K	Language and Literacy, Math, and SEL	KIDS	40th Day (Required) Oct 18	105th Day Feb 12	170th Day May 23
3 - 8	ELA/Math	IAR (Illinois Assessment of Readiness)	March 17 - March 28		
5 & 8	Science	ISA (Illinois Science Assessment)	April 21 - April 25		
K - 8	Speaking, Listening Reading, Writing	ACCESS (for EL students)	January 15 - March 4		

Assessment Focus



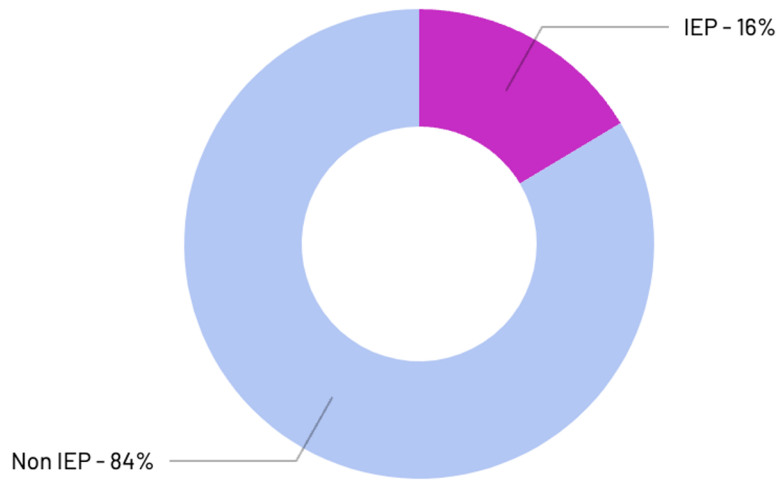
- Gather information about student's strengths and needs with i-Ready Diagnostic and classroom formative/summative assessments
- Focus on using data more effectively to make instructional decisions
- Evaluate the resources, strategies, and tools we currently use for determining student learning



District 48 Student Services



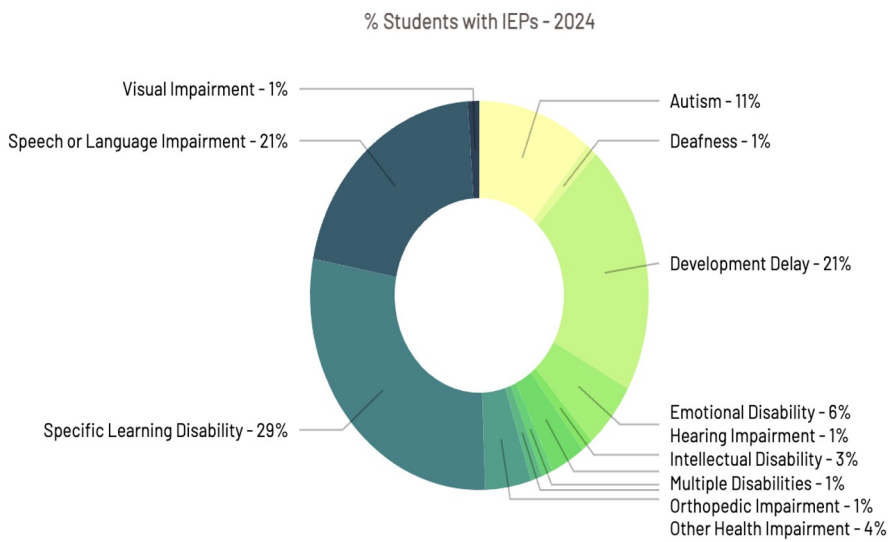
% Students with IEPs - 2024



% if Students with IEP's

16%- D48

16%- State Average



% of Students with IEP's

Specific Learning Disability

29%

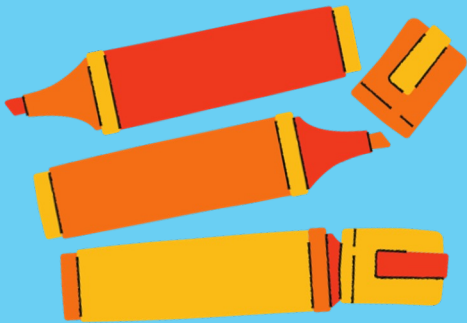
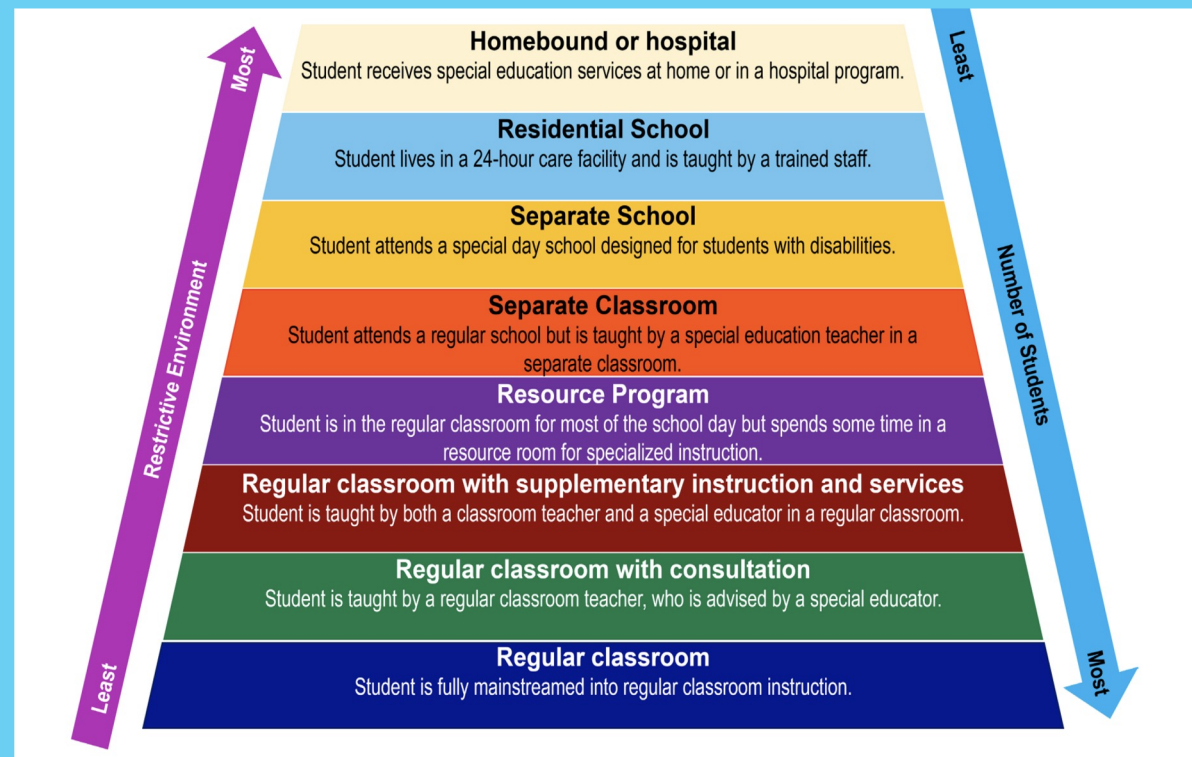
Speech or Language Impairment

21%

Developmental Delay

21%

Continuum Of Services



D48 Continuum



General Education Classroom

General Education Classroom-with special teacher consultation

Co-Taught General Education Classroom

Resource Support

Instructional Classroom

SASED Classrooms/
Programs

Therapeutic School

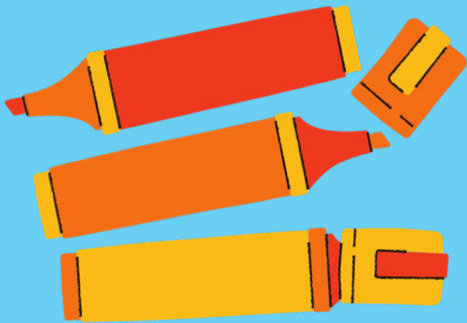
Residential School





Related Services

- Speech-Language Therapy
- Occupational Therapy
- Social Work
- Physical Therapy
- Psychological Services
- Health Services
- Transportation
- Vision/Hearing



Child Find

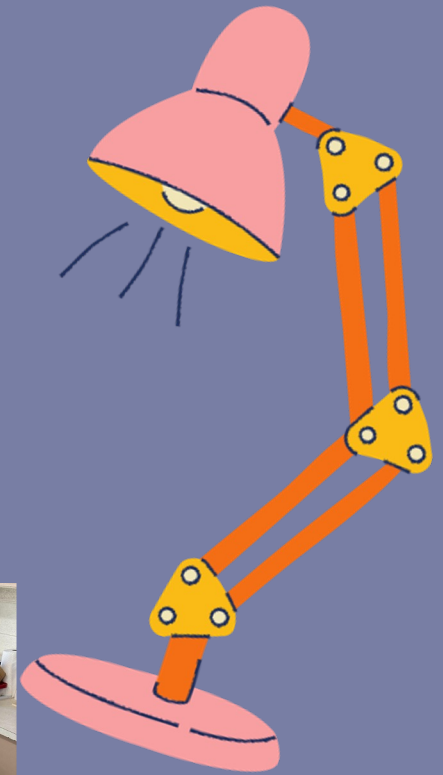
Each school district is responsible for actively locating, identifying, and evaluating all children who live within the district boundaries who may qualify to receive special education and/or related services.

- Annual screening of children under the age of five to identify those who may need early intervention or special education services
- Ongoing review of all children in general education classes
- Ongoing coordination with early intervention programs like Child and Family Connections, Head Start, local preschools, and daycare facilities
- Coordination and consultation with non-public schools located within the district
- Referrals of children who might require evaluation for special education from parents, school staff, and representatives from community agencies



Early Childhood

Two morning sections- 28 students 8:00-10:30
Two afternoon sections- 22 students 12:00-2:30



McKinney- Vento

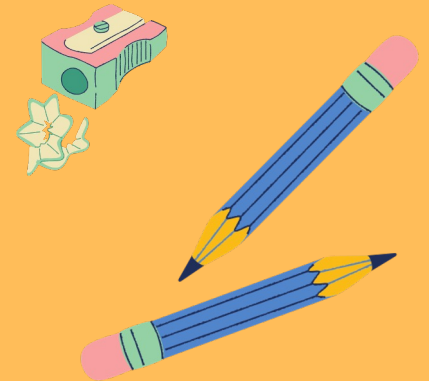
Children who lack a fixed, regular, and adequate nighttime abode are eligible for McKinney-Vento services. In general, children or youth living in motels, transitional housing, shelters, the street, cars, abandoned buildings, and other inadequate accommodations may be considered eligible for McKinney- Vento services.

McKinney- Vento Rights

The Education for Homeless Children and Youth program, which is part of the McKinney-Vento Homeless Assistance Act, ensures that eligible children have the following rights:

- Choice of school
- Immediate enrollment
- Transportation
- Preschool
- Free lunch & fee waivers
- Supplemental tutoring

D48 The Whole Child



Student Social and Emotional Wellness

Safe 2 Help

Safe2Help Illinois is available 24/7, and at no cost to all school districts in the state. In the absence of a trusted adult, students can use a free app, text/phone, or the website (Safe2HelpIL.com) to share school safety issues in a confidential environment.

Go Guardian Beacon

Proactively identifying and empowering early action. Building, District Administrators, and social workers receive notifications when student activity indicates a risk of self-harm, suicide, or possible harm to others.

School Social Workers

School social workers provide essential support to students by addressing social and emotional challenges that can impact student performance and overall well-being. They collaborate with teachers, families, and community resources to create a safe and supportive learning environment.

Salt Creek CARES

(Community Advocacy, Resilience, Engagement and Supports)

- **Salt Creek Students and Families have utilized 105 visits since February 2024**
- **Currently 15 students and families actively receiving treatment**

Family Feedback

- We've only had one meeting so far. It was close to impossible for me to find help for my daughter before this program. So far my family greatly appreciates the help you are providing
- It's opening a line of communication with my son that wasn't there before, and it's really allowing him to slow down and think
- It has helped both my son and I with coping skills for ADHD! I haven't had to feel like I've been constantly yelling at and disciplining him for not following directions and doing what he's supposed to, so that's been a huge relief!! We are all very happy with the program!
- I worked for months to find a therapist for my 5 year old daughter, one place she has been on a waitlist for over 9 months (and counting). Prior to this, we had to settle for the one counselor who would take her. She now has weekly visits with a therapist who understands children.



D48 Clubs and Activities



AMS Sports

Co-Ed Soccer
B/G Volleyball
B/G Basketball
Cross Country
Cheerleading
Badminton
Intramurals

AMS Clubs

Art
AVTV
Yearbook
Student Council
Baking Club
Crafting Club

AMS Clubs (Continued)

Culture Club
Homework Club
Running Club
Yearbook
Yoga
Video Game

SMS Clubs

Earth Savers
Homework
Drama
Art
Kids Care
Yearbook



DISTRICT 48 ENROLLMENT - OCTOBER 2024

Sept 2023 Oct 2023 Nov 2023 Dec 2023 Jan 2024 Feb 2024 March 2024 April 2024 May 2024 Aug 2024 Sept 2024 Oct 2024

SALT CREEK												
Kdgn	50	51	51	51	51	51	51	51	51	46	49	50
1st	57	57	58	59	59	59	59	59	59	51	52	52
Pre-School	42	42	41	42	43	45	49	50	54	45	47	49
TOTAL	149	150	150	152	153	155	159	160	164	142	148	151
SWARTZ												
2nd	43	44	44	44	44	44	44	44	44	60	59	59
3rd	57	58	58	58	58	58	58	58	58	42	43	42
4th	48	45	46	46	45	45	45	45	45	61	59	59
TOTAL	148	147	148	148	147	147	147	147	147	163	161	160
ALBRIGHT M.S.												
5th	47	48	49	50	50	49	49	49	49	42	42	42
6th	44	44	44	43	43	42	43	44	44	47	49	49
7th	41	41	41	41	41	41	41	41	41	42	46	46
8th	64	66	64	63	65	65	65	65	65	41	41	41
TOTAL	196	199	198	197	199	197	198	199	199	172	178	178
District 48 TOTAL	493	496	496	497	499	499	504	506	510	477	487	489

SASED PROGRAMS (housed in District 48 Buildings)

Sept 2023 Oct 2023 Nov 2023 Dec 2023 Jan 2024 Feb 2024 March 2024 April 2024 May 2024 Aug 2024 Sept 2024 Oct 2024

SALT CREEK												
Vision - Pre-K/K												
Vision - K/1	3	3	6	6	6	6	6	6	7	3	3	3
TOTAL	3	3	6	6	6	6	6	6	7	3	3	3
SWARTZ												
Vision	16	16	13	13	13	14	14	14	14	7	8	8
TOTAL	16	16	13	13	13	14	14	14	14	7	8	8
ALBRIGHT M.S.												
Vision	8	9	9	9	9	9	9	9	9	4	10	10
TOTAL	8	9	9	9	9	9	9	9	9	4	10	10
SASED TOTAL	27	28	28	28	28	29	29	29	30	14	21	21

DISTRICT 48 STUDENTS/OUT-OF-DISTRICT PLACEMENTS

Sept 2023 Oct 2023 Nov 2023 Dec 2023 Jan 2024 Feb 2024 March 2024 April 2024 May 2024 Aug 2024 Sept 2024 Oct 2024

TOTAL	17	18	18	19	18	16	16	16	16	16	16	16
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TOTAL NUMBER OF STUDENTS

Sept 2023 Oct 2023 Nov 2023 Dec 2023 Jan 2024 Feb 2024 March 2024 April 2024 May 2024 Aug 2024 Sept 2024 Oct 2024

SALT CREEK

Sub-Total	152	153	156	158	159	161	165	166	171	142	148	151
------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

SWARTZ

Sub-Total	164	163	161	161	160	161	161	161	161	163	161	160
------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

ALBRIGHT

Sub-Total	205	208	207	206	208	206	207	208	208	172	178	178
------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

OUT OF DIST

	17	18	18	19	18	16	16	16	16	16	16	16
--	----	----	----	----	----	----	----	----	----	----	----	----

GRAND TOTAL	538	542	542	544	545	544	549	551	556	493	503	505
--------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

RESOLUTION authorizing transfer from educational fund into the operations and maintenance fund of Salt Creek School District No. 48, DuPage County, Illinois

WHEREAS, Section 17-2A of the *Illinois School Code*, 105 ILCS 5/17-2A, as amended, authorizes the Board of Education by proper resolution, following a public hearing set by the Board, to permanently transfer moneys from and between its operating funds for the purposes authorized by the *School Code*; and

WHEREAS, the Board of Education has determined that it is in the best interests of the School District to permanently transfer Seven Million Dollars (\$7,000,000) from the educational fund to the operations and maintenance fund, effective October 17, 2024, to provide moneys with which to meet necessary disbursements for operations and maintenance fund purposes; and

WHEREAS, the Board of Education finds that the clerk or secretary of the Board of Education has published the notice required by and in accordance with Section 17-2A of the *School Code*; and

WHEREAS, the Board of Education has held the hearing required by Section 17-2A of the *School Code*; and

WHEREAS, the Board of Education has undertaken and conducted all other acts necessary to permit the transfer of such monies.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Salt Creek School District No. 48, DuPage County, Illinois, as follows:

1. The Board of Education hereby finds the recitals contained in the Preamble of this Resolution to be full, true and correct and does hereby incorporate them into this Resolution by this reference.

2. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$7,00,000 from the School District's educational fund to its operations and maintenance fund, effective October 17, 2024.

3. This Resolution shall be in full force and effect immediately upon is adoption.

Upon a roll call vote, the Members voted as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this ___ day of _____, 202__.

President, Board of Education,
Salt Creek School District No. 48,
DuPage County

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Salt Creek School District No. 48, DuPage County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 17th day of October, 2024, insofar as the same relates to adoption of a resolution entitled:

RESOLUTION Authorizing Transfer from Educational Fund into the Operations and Maintenance Fund of Salt Creek School District No. 48, DuPage County, Illinois

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School 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 held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended and the *School Code* of the State of Illinois, as amended, and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 17th day of October, 2024.

Secretary, Board of Education



October 10, 2024

To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Management Letter

In planning and performing our audit of the financial statements of Salt Creek School District No. 48 (District) for the year ended June 30, 2024, 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, we considered the District's internal control over financial reporting for the purpose of expressing our opinion 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.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. Additionally, we reported a material weakness related to financial statement preparation/review in our report dated October 10, 2024 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*. This letter does not affect our report dated October 10, 2024 on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Wermer, Rogers, Doran, + Ruzon, LLC

SALT CREEK SCHOOL DISTRICT NO. 48

Management Letter Comments

June 30, 2024

Positive Management Practices

The District's business office staff played an essential role in the delivery of the audited basic financial statements. All information requested by our audit staff was made available. District staff members were courteous and helpful in providing requested documents to our auditors.

- Bank reconciliations and general ledger closing procedures were performed soon after year end.
- All Illinois Municipal Retirement Fund and Teachers' Retirement System reports were prepared and filed on a timely basis.

Opportunities for Improvement

Capital Outlay

During our audit, we noted the District has not established written policies and procedures for the maintenance of a capital assets inventory. However, we noted the District's new general ledger system has the capability of tracking and depreciating capital assets.

Recommendation: We recommend the District establish written policies and procedures for the maintenance of the capital assets inventory. We also recommend the District implement a computerized capital assets module in "Skyward" to track capital assets additions and deletions. The District should also consider a practice of tagging capital assets that meet the District's capitalization requirements to aid in the tracking of capital assets. The computer software can aid in the tagging process by assigning a bar code tag along with a unique tracking number to each asset.

The capital assets module should capture the following data:

- Description of the item, location within the District and date of purchase;
- Original cost and salvage value, if any;
- Estimated useful life;
- Additions and deletions during the year; and
- Annual depreciation expense and accumulated depreciation.

The District should reconcile this capital asset listing to its general ledger (current year additions should reconcile to current year capital assets expenditures), federal grant expenditure reports, and to any insurance related asset appraisals on an annual basis.

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

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

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

School District
 Joint Agreement

<p><u>School District/Joint Agreement Information</u> (See instructions on the inside of this page.)</p>		<p><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p><u>Certified Public Accountant Information</u></p>	
<p>School District/Joint Agreement Number: 19022048002</p>				<p>Name of Auditing Firm: Wermer, Rogers, Doran & Ruzon, LLC</p>	
<p>County Name: Dupage</p>				<p>Name of Audit Manager: Katie A. Napier</p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Salt Creek SD 48</p>		<p>School District Lookup Tool School District Directory</p>		<p>Address: 755 Essington Road</p>	
<p>Address: 1110 South Villa Park</p>		<p><u>Filing Status:</u></p> <p>Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)</p> <p>Annual Financial Report (AFR) Instructions</p> <p style="text-align: center; color: red;">0</p>		<p>City: Joliet State: IL Zip Code: 60435</p>	
<p>City: Villa Park</p>				<p>Phone Number: (815) 730-6250 Fax Number: 815-846-2313</p>	
<p>Email Address: azaher@saltcreek48.org</p>				<p>IL License Number (9 digit): 065-042609 Expiration Date: 9/30/2027</p>	
<p>Zip Code: 60181</p>				<p>Email Address:</p>	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or GATA@isbe.net</p>		<p>ISBE Use Only</p>	
<p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print): Dr. Amy Zaher</p>		<p>Township Treasurer Name (type or print):</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address: azaher@saltcreek48.org</p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone: 630-279-8400 Fax Number: 630-279-6167</p>		<p>Telephone: Fax Number:</p>		<p>Telephone: Fax Number:</p>	
<p>Signature & Date:</p>		<p>Signature & Date:</p>		<p>Signature & Date:</p>	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (07/24-version1)

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

19-022-0480-02_AFR24 Salt Creek SD 48

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

20. Internal control matters noted in a seperately issued management letter. 23. The Auditor's report is qualified due to the District not adopting GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Wermer, Rogers, Doran & Ruzon, LLC

Name of Audit Firm (print)

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

Signature of Audit Manager (not firm)

10/10/24
mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2023		Equalized Assessed Valuation (EAV):		814,630,017	
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.009956	0.003731	0.000487	0.014170	0.000000

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
15,136,083	14,350,637	785,446	18,918,235

* 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
0	0	0	0	0
Other	Total			
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.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	56,209,471
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	0

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: Salt Creek SD 48
District Code: 19022048002
County Name: Dupage

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)	18,918,235.00	1.250	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	15,136,083.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	14,350,637.00	0.948	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	15,136,083.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
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	19,024,824.00	477.25	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	39,862.88		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	9,811,811.24		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		0.00	100.00	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		56,209,471.17		Value	0.40
				Total Profile Score:	4.00 *

Estimated 2025 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		14,706,956	2,861,271	425,411	1,173,938	126,207		282,659		
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		14,706,956	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
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	106,589								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		106,589	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									
39	Unreserved Fund Balance	730	14,600,367	2,861,271	425,411	1,173,938	126,207		282,659		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		14,706,956	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	38,681								
46	Total Student Activity Current Assets For Student Activity Funds		38,681								
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	38,681								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		38,681								
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		14,745,637	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		106,589	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	38,681	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	14,600,367	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		14,745,637	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0

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

	A	B	L	M	N
1	ASSETS				Account Groups
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	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		274,299	
17	Building & Building Improvements	230		25,370,871	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		5,444,888	
20	Construction in Progress	260		324,422	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	Total Capital Assets			31,414,480	0
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			0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			31,414,480	
41	Total Liabilities and Fund Balance		0	31,414,480	0
42	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	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			31,414,480	0
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				0
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			31,414,480	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	31,414,480	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	10,105,492	2,611,901	18,375	585,786	168,110	0	9,896	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	486,653	50,000	0	221,205	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,061,054	4,096	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		11,653,199	2,665,997	18,375	806,991	168,110	0	9,896	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,559,692								
10	Total Receipts/Revenues		15,212,891	2,665,997	18,375	806,991	168,110	0	9,896	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	5,775,760				90,122			0	
13	Support Services	2000	4,496,375	1,974,369		897,982	96,847	0		0	0
14	Community Services	3000	45,514	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	1,160,637	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	302,388	0	0			0	0
17	Total Direct Disbursements/Expenditures		11,478,286	1,974,369	302,388	897,982	186,969	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,559,692	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		15,037,978	1,974,369	302,388	897,982	186,969	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		174,913	691,628	(284,013)	(90,991)	(18,859)	0	9,896	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
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									
34	Premium on Bonds Sold	7220									
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 GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 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	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
45	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 GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 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	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		174,913	691,628	(284,013)	(90,991)	(18,859)	0	9,896	0	0
79	Fund Balances without Student Activity Funds - July 1, 2023		14,425,454	2,169,643	709,424	1,264,929	145,066		272,763		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		14,600,367	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0
84											
85	Student Activity Fund Balance - July 1, 2023		44,898								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	41,305								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	47,522								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,217)								
91	Student Activity Fund Balance - June 30, 2024		38,681								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	10,146,797	2,611,901	18,375	585,786	168,110	0	9,896	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	486,653	50,000	0	221,205	0	0	0	0	0
96	FEDERAL SOURCES	4000	1,061,054	4,096	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		11,694,504	2,665,997	18,375	806,991	168,110	0	9,896	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	3,559,692	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		15,254,196	2,665,997	18,375	806,991	168,110	0	9,896	0	0
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	5,823,282				90,122			0	
102	Support Services	2000	4,496,375	1,974,369		897,982	96,847	0		0	0
103	Community Services	3000	45,514	0		0	0				
104	Payments to Other Districts & Governmental Units	4000	1,160,637	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	302,388	0	0			0	0
106	Total Direct Disbursements/Expenditures		11,525,808	1,974,369	302,388	897,982	186,969	0		0	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,559,692	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		15,085,500	1,974,369	302,388	897,982	186,969	0		0	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		168,696	691,628	(284,013)	(90,991)	(18,859)	0	9,896	0	0
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		14,639,048	2,861,271	425,411	1,173,938	126,207	0	282,659	0	0

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

	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		8,131,864	2,230,889	25	535,615	65,288	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					89,410				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		8,131,864	2,230,889	25	535,615	154,698	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,329,505	100,000	0	5,000	10,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,329,505	100,000	0	5,000	10,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	496,262	77,251	18,350	45,171	3,412	0	9,896	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		496,262	77,251	18,350	45,171	3,412	0	9,896	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	40,678								
70	Sales to Pupils - Breakfast	1612	6,664								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		47,342								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	18,695	0							
80	Book Store Sales	1730	6,274	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,408	0							
82	Student Activity Funds Revenues	1799	41,305								
83	Total District/School Activity Income (without Student Activity Funds)		28,377	0							
84	Total District/School Activity Income (with Student Activity Funds)		69,682								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	178,000							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	3,276	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	25,761	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	61,635	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	7,231	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		72,142	203,761	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	10,105,492	2,611,901	18,375	585,786	168,110	0	9,896	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	10,146,797								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	484,502	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		484,502	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		0	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	1,301								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		6,713	0				
155	Transportation - Special Education	3510	0	0		214,492	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		221,205	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		50,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		2,151	50,000	0	221,205	0	0	0	0	0
172	Total Receipts from State Sources	3000	486,653	50,000	0	221,205	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0			0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
187	Title V - District Projects	4105	0	0			0	0			
188	Title V - Rural Education Initiative (REI)	4107	0	0			0	0			
189	Title V - Other (Describe & Itemize)	4199	0	0			0	0			
190	Total Title V		0	0			0	0			
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0					0			
193	National School Lunch Program	4210	101,599					0			
194	Special Milk Program	4215	0					0			
195	School Breakfast Program	4220	22,179					0			
196	Summer Food Service Program	4225	0					0			
197	Child and Adult Care Food Program	4226	0					0			
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0					0			
200	Total Food Service		123,778					0			
201	TITLE I										
202	Title I - Low Income	4300	221,591	0				0			
203	Title I - Low Income - Neglected, Private	4305	0	0				0			
204	Title I - Migrant Education	4340	0	0				0			
205	Title I - Other (Describe & Itemize)	4399	0	0				0			
206	Total Title I		221,591	0				0			
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	1,243	0				0			
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0				0			
210	Title IV - 21st Century Comm Learning Centers	4421	0	0				0			
211	Title IV - Other (Describe & Itemize)	4499	0	0				0			
212	Total Title IV		1,243	0				0			
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	4,883	0				0			
215	Fed - Spec Education - Preschool Discretionary	4605	0	0				0			
216	Fed - Spec Education - IDEA - Flow Through	4620	391,569	0				0			
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0				0			
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0				0			
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0				0			
220	Total Federal - Special Education		396,452	0				0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	16,007	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	15,010	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	27,351	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	259,622	4,096		0	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,061,054	4,096	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	1,061,054	4,096	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		11,653,199	2,665,997	18,375	806,991	168,110	0	9,896	0	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		11,694,504	2,665,997	18,375	806,991	168,110	0	9,896	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	2,904,052	493,668	61,705	68,766	95,697	4,710	5,475	0	3,634,073	3,914,847
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	581,152	134,358	918	7,985	0	0	0	0	724,413	841,432
9	Special Education Programs Pre-K	1225	199,951	41,315	4,331	1,667	0	0	0	0	247,264	316,245
10	Remedial and Supplemental Programs K-12	1250	556,459	132,234	450	100	0	0	0	0	689,243	768,080
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	169,727	3,334	3,330	5,770	0	1,925	0	0	184,086	189,666
15	Summer School Programs	1600	40,104	593	0	1,993	0	0	0	0	42,690	65,200
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	190,654	24,601	2,785	3,744	0	0	0	0	221,784	237,755
19	Truant Alternative & Optional Programs	1900	0	32,207	0	0	0	0	0	0	32,207	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						47,522			47,522	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	4,642,099	862,310	73,519	90,025	95,697	6,635	5,475	0	5,775,760	6,333,225
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	4,642,099	862,310	73,519	90,025	95,697	54,157	5,475	0	5,823,282	6,333,225
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	125,101	22,147	180	1,420	0	320	0	0	149,168	163,692
39	Guidance Services	2120	0	0	190,609	0	0	0	0	0	190,609	249,000
40	Health Services	2130	201,208	48,174	2,645	2,503	4,190	0	0	0	258,720	302,343
41	Psychological Services	2140	80,808	1,558	180	0	0	0	0	0	82,546	79,752
42	Speech Pathology & Audiology Services	2150	120,856	27,512	1,674	1,011	0	67	0	0	151,120	173,607
43	Other Support Services - Pupils (Describe & Itemize)	2190	72,079	6,600	0	0	0	0	0	0	78,679	81,456
44	Total Support Services - Pupils	2100	600,052	105,991	195,288	4,934	4,190	387	0	0	910,842	1,049,850
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	213,994	36,744	123,888	60,350	2,498	2,239	0	0	439,713	486,943
47	Educational Media Services	2220	112,072	31,502	8,321	11,963	0	31	0	0	163,889	167,739
48	Assessment & Testing	2230	0	0	129,584	0	0	0	0	0	129,584	67,500
49	Total Support Services - Instructional Staff	2200	326,066	68,246	261,793	72,313	2,498	2,270	0	0	733,186	722,182
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	28,927	61,788	409,776	20,863	0	11,232	0	0	532,586	728,740
52	Executive Administration Services	2320	330,500	53,894	13,091	7,283	2,398	7,362	0	0	414,528	441,777
53	Special Area Administration Services	2330	133,003	25,753	8,467	240	1,249	900	0	0	169,612	183,709
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	492,430	141,435	431,334	28,386	3,647	19,494	0	0	1,116,726	1,354,226

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	700,615	86,831	6,146	17,600	9,592	858	2,931	0	824,573	819,328
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	700,615	86,831	6,146	17,600	9,592	858	2,931	0	824,573	819,328
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	108	0	0	0	0	0	0	108	0
62	Fiscal Services	2520	191,998	33,954	35,534	14,503	2,073	21,366	0	0	299,428	332,056
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	8,568	113,269	1,011	0	2,331	0	0	125,179	150,100
66	Internal Services	2570	0	0	3,529	0	0	0	0	0	3,529	0
67	Total Support Services - Business	2500	191,998	42,630	152,332	15,514	2,073	23,697	0	0	428,244	482,156
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	74,038	0	19,458	1,466	1,249	112	0	0	96,323	127,890
73	Data Processing Services	2660	0	0	378,439	8,042	0	0	0	0	386,481	420,000
74	Total Support Services - Central	2600	74,038	0	397,897	9,508	1,249	112	0	0	482,804	547,890
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	2,385,199	445,133	1,444,790	148,255	23,249	46,818	2,931	0	4,496,375	4,975,632
77	COMMUNITY SERVICES (ED)	3000	5,450	0	34,968	5,096	0	0	0	0	45,514	48,772
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			43,733			0			43,733	40,867
81	Payments for Special Education Programs	4120			0			1,116,904			1,116,904	1,241,896
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			43,733			1,116,904			1,160,637	1,282,763
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			43,733			1,116,904			1,160,637	1,282,763
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										350,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,032,748	1,307,443	1,597,010	243,376	118,946	1,170,357	8,406	0	11,478,286	12,990,392
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,032,748	1,307,443	1,597,010	243,376	118,946	1,217,879	8,406	0	11,525,808	12,990,392
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										174,913	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										168,696	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	91,304	11,567	1,199,608	161,235	262,493	248,162	0	0	1,974,369	2,643,870
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	91,304	11,567	1,199,608	161,235	262,493	248,162	0	0	1,974,369	2,643,870
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	91,304	11,567	1,199,608	161,235	262,493	248,162	0	0	1,974,369	2,643,870
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										25,000
155	Total Direct Disbursements/Expenditures		91,304	11,567	1,199,608	161,235	262,493	248,162	0	0	1,974,369	2,668,870
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										691,628	
157												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							296,480			296,480	302,565
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		0			0	2,000
176	Total Debt Services	5000				0		302,388			302,388	310,650
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures					0		302,388			302,388	310,650
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(284,013)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	897,982	0	0	0	0	0	897,982	969,600
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	0	0	897,982	0	0	0	0	0	897,982	969,600
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110				0		0			0	0
193	Payments for Special Education Programs	4120				0		0			0	0
194	Payments for Adult/Continuing Education Programs	4130				0		0			0	0
195	Payments for CTE Programs	4140				0		0			0	0
196	Payments for Community College Programs	4170				0		0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0		0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400				0		0			0	0
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,000
214	Total Disbursements/ Expenditures		0	0	897,982	0	0	0	0	0	897,982	994,600
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(90,991)	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		42,367							42,367	41,100
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		27,866							27,866	22,200
222	Special Education Programs - Pre-K	1225		5,278							5,278	4,200
223	Remedial and Supplemental Programs - K-12	1250		7,577							7,577	8,600
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		3,254							3,254	2,600
228	Summer School Programs	1600		1,066							1,066	1,500
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		2,714							2,714	2,800
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		90,122							90,122	83,000
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,762							1,762	1,900
237	Guidance Services	2120		0							0	0
238	Health Services	2130		11,932							11,932	12,800
239	Psychological Services	2140		1,250							1,250	1,300
240	Speech Pathology & Audiology Services	2150		1,591							1,591	2,000
241	Other Support Services - Pupils (Describe & Itemize)	2190		5,514							5,514	7,000
242	Total Support Services - Pupils	2100		22,049							22,049	25,000
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		3,859							3,859	5,300
245	Educational Media Services	2220		8,239							8,239	9,600
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		12,098							12,098	14,900
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,797							1,797	2,200
250	Executive Administration Services	2320		15,759							15,759	12,800
251	Special Area Administration Services	2330		6,096							6,096	7,100
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		23,652							23,652	22,100
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		20,427							20,427	23,700
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
258	Total Support Services - School Administration	2400		20,427							20,427	23,700
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		111							111	0
261	Fiscal Services	2520		9,933							9,933	12,000
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		7,502							7,502	14,500
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		1,075							1,075	1,300
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		18,621							18,621	27,800
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		96,847							96,847	113,500
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			186,969				0			186,969	196,500
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,859)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
311			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	8,131,864	4,113,872	4,017,992	8,123,490
5	Operations & Maintenance	2,230,889	1,539,195	691,694	3,039,385	1,500,190
6	Debt Services **	25		25		0
7	Transportation	535,615	200,908	334,707	396,725	195,817
8	Municipal Retirement	65,288	35,066	30,222	69,244	34,178
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	89,410	47,855	41,555	94,497	46,642
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	11,053,091	5,936,896	5,116,195	11,723,341	5,786,445
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 Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

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

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a				
29					
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?				
31	If yes, list in the aggregate the following:				
32	Total Claims Payments:				0
32	Total Reserve Remaining:				0
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.</i>				
35	Expenditures:				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				0
37	Unemployment Insurance Act				0
38	Insurance (Regular or Self-Insurance)				0
39	Risk Management and Claims Service				0
40	Judgments/Settlements				0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0
43	Legal Services				0
44	Principal and Interest on Tort Bonds				0
45	Other -Explain on Itemization 44 tab				0
46	Total				0
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0				OK
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.				
50	55 ILCS 5/5-1006.7				

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2024												
2	Please read schedule instructions before completing.												
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #4a86e8; color: white;"> Click below for schedule instructions: SCHEDULE INSTRUCTIONS </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024			X	Yes			No					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
13	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
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										4,096
21	Total Revenue Section A			0	4,096		0	0	0			0	4,096
22	Revenue Section B		Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	

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

	A	B	C	D	E	F	G	H	I	J	K	L
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	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
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	259,622									259,622
36	Total Revenue Section B		259,622	0		0	0	0			0	259,622

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

37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	259,622	4,096		0	0	0			0	263,718
39	Total Other Federal Revenue from Revenue Tab	4998	259,622	4,096		0	0	0			0	263,718
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	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, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
63	Expenditure Section B:											
64	ESSER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
65			(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	
66	FUNCTION											
67	1. List the total expenditures for the Functions 1000 and 2000 below											
68	INSTRUCTION Total Expenditures	1000										0
69	SUPPORT SERVICES Total Expenditures	2000										0
70	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
71												
72	Facilities Acquisition and Construction Services (Total)	2530										0
73	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
74	FOOD SERVICES (Total)	2560										0
75	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
76												
77	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
79	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
80	Expenditure Section C:											
81	GEER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
82			(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	
83	FUNCTION											
84	1. List the total expenditures for the Functions 1000 and 2000 below											
85	INSTRUCTION Total Expenditures	1000										0
86	SUPPORT SERVICES Total Expenditures	2000										0
87	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
88												
89	Facilities Acquisition and Construction Services (Total)	2530										0
90	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
91	FOOD SERVICES (Total)	2560										0
92	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
93												
94	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
95	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
96	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
97												
98												

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)			-----DISBURSEMENTS-----								
101				(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
102												
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)			-----DISBURSEMENTS-----								
119				(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
120												
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										0
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)			-----DISBURSEMENTS-----								
137				(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
138												
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
153	Expenditure Section G:											
154	ARP Child Nutrition (ARP)			-----DISBURSEMENTS-----								
155				(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
156												
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000			653							653
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560			653							653
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:											
172	ARP IDEA (ARP)			-----DISBURSEMENTS-----								
173				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000		3,095								3,095
178	SUPPORT SERVICES Total Expenditures	2000				87						87
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
189	Expenditure Section I:											
190	ARP Homeless I (ARP)			-----DISBURSEMENTS-----								
191				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	Expenditure Section J:											
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)			-----DISBURSEMENTS-----								
209				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
210												
211	FUNCTION											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
225	Expenditure Section K:											
226	Other CARES Act Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
227				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
228												
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233												
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
245				(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
246												
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251												
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
263				(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
264												
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000			4,096							4,096
268	SUPPORT SERVICES Total Expenditures	2000										0
269												
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			4,096							4,096
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			4,096	0	0			0		4,096
279												

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

	A	B	C	D	E	F	G	H	I	J	K	L
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
284	FUNCTION											
285	INSTRUCTION	1000	3,095	0	4,096	0	0	0	0	0		7,191
286	SUPPORT SERVICES	2000	0	0	653	87	0	0	0	0		740
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560	0	0	653	0	0	0	0	0		653
290	TOTAL EXPENDITURES		Functions 1000 & 2000 total									7,931
291	Expenditure Section O:											
292	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
293			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
294			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
295	FUNCTION											
296	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			4,096	0	0		0			4,096
297												

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	274,299			274,299						274,299
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	24,968,134	37,543		25,005,677	50	8,662,610	488,319		9,150,929	15,854,748
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	365,194			365,194	20	320,564	5,931		326,495	38,699
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,902,536	38,349		3,940,885	10	3,188,562	123,782		3,312,344	628,541
13	5 Yr Schedule	252	1,195,948	308,055		1,504,003	5	868,060	113,653		981,713	522,290
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260		324,422		324,422	--					324,422
16	Total Capital Assets	200	30,706,111	708,369	0	31,414,480		13,039,796	731,685	0	13,771,481	17,642,999
17	Non-Capitalized Equipment	700				8,406	10		841			
18	Allowable Depreciation								732,526			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	11,478,286	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,974,369	
10	DS	Expenditures 16-24, L178		Total Expenditures		302,388	
11	TR	Expenditures 16-24, L214		Total Expenditures		897,982	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		186,969	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14				Total Expenditures	\$	14,839,994	
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)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		247,264	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		42,690	
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		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		45,514	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,160,637	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		118,946	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		8,406	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	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		262,493	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		296,480	
62	TR	Expenditures 16-24, L189, Col K - (G+)	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		0	
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		5,278	
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		1,066	
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+)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	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+)	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)	\$	2,188,774	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		12,651,220	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		461.57	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	27,409.10	
100							
101				PER CAPITA TUITION CHARGE			
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		47,342	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		28,377	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		178,000	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		61,635	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		0	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,301	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation				221,205
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants				0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy				0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education				0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant				0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant				0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant				0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success				0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools				0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects				50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources				850
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)				0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt				0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V				0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service				123,778
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I				221,591
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV				1,243
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through				391,569
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board				0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary				0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)				0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins				0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments				0
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top				0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant				0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)				0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)				0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children				0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula				0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality				16,007
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants				0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools				0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants				0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities				0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach				15,010
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program				27,351
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)				263,718
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses				(4,096)
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **				141,798
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				120
196	Total Deductions for PCTC Computation (Line 104 through Line 194)						\$ 1,786,799
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 196)						10,864,421
198	Total Depreciation Allowance (from page 36, Line 18, Col I)						732,526
199	Total Allowance for PCTC Computation (Line 197 plus Line 198)						11,596,947
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024						461.57
202	Total Estimated PCTC (Line 199 divided by Line 200) * \$						25,125.00
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

Current Year Payment on Contracts For Indirect Cost Rate Computation

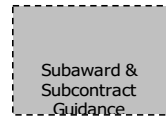
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



[Indirect Cost Rate Plan](#)

Column A, B, C, D below must be completed for each contract. Enter Column B without 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 2026.

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)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
O&M-Plant Services-Purchased Services	20-2540-300	RJB Properties, INC	432,154	25,000	407,154
O&M-Plant Services-Other	20-2540-600	RJB Properties, INC	247,325	25,000	222,325
ED-Support Services-Purchased Services	10-2200-300	Curriculum Associates LLC	164,784	25,000	139,784
ED-Data Processing Services-Purchased Services	10-2660-300	Client First Consulting	320,356	25,000	295,356
Transportation-Support Services-Purchased Services	40-2550-300	Westway Coach	890,909	25,000	865,909
Total			2,055,528	0	1,930,528

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				113,269			
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).				12,320			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			5,764,710		5,764,710	
20	Support Services:							
21	Pupil	2100			928,701		928,701	
22	Instructional Staff	2200			742,786		742,786	
23	General Admin.	2300			1,136,731		1,136,731	
24	School Admin.	2400			832,477		832,477	
25	Business:							
26	Direction of Business Spt. Srv.	2510	219	0		219	0	
27	Fiscal Services	2520	307,288	0		307,288	0	
28	Oper. & Maint. Plant Services	2540		1,719,378		1,719,378		
29	Pupil Transportation	2550		897,982			897,982	
30	Food Services	2560		12,985			12,985	
31	Internal Services	2570	3,529	0		3,529	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	95,074	0		95,074	0	
37	Data Processing Services	2660	386,481	0		386,481	0	
38	Other:	2900		0			0	
39	Community Services	3000		45,514			45,514	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,930,528)		(1,930,528)	
41	Total			792,591	10,150,736	2,511,969	8,431,358	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	792,591	Total Indirect Costs:	2,511,969	
44				Total Direct Costs:	10,150,736	Total Direct Costs:	8,431,358	
45				= 7.81%		= 29.79%		

	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, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6				19-022-0480-02_AFR24 Salt Creek SD 48		
7				Salt Creek SD 48 19022048002		
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
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		X	X	X	District 48, 45, 4, 88 Curriculum Advisory Committee
12	Custodial Services		X	X	X	RJB Properties, Inc.
13	Educational Shared Programs		X	X	X	SASED
14	Employee Benefits		X	X	X	Gallagher
15	Energy Purchasing		X	X	X	Engie Resources LLC
16	Food Services		X	X	X	Arbor Management, Inc.
17	Grant Writing					
18	Grounds Maintenance Services		X	X	X	Four Seasons Lawn & Landscapping, Inc.
19	Insurance		X	X	X	WCSIT & ISDA (Liability, workers compensation, property) (Sponsored by IASA, IASB)
20	Investment Pools		X	X	X	Liquid Assets Fund (sponsored by IASBO, IASA, IASB)
21	Legal Services		X	X	X	Mickey, Wilson, Weiler, Renzi & Anderson, P.C., Kriha Boucek, LLC and Robbins Schwartz
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X	X	DuPage Regional Office of Education, IASA, IASBO, IASB
25	Shared Personnel		X	X	X	SASED
26	Special Education Cooperatives		X	X	X	SASED
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X	X	U.S Communities, Inc.
29	Technology Services		X	X	X	Net56/Dyopath LLC/Client First
30	Transportation		X	X	X	West Way Coach/ Richlee Vans
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	X	Before/ After School Program- Right At School, LLC.
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Salt Creek SD 48
 RCDT Number: 19022048002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	414,528		0	414,528	389,547			389,547
2. Special Area Administration Services	2330	169,612		0	169,612	178,187			178,187
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	108	0	0	108				0
5. Internal Services	2570	3,529		0	3,529				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		587,777	0	0	587,777	567,734	0	0	567,734
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									-3%

CERTIFICATION

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

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

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

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

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

Type Below.

1. Rev 10-15	1790 C	81	10	3,408.00	Graduation Fees
2. Rev 10-15	1993 C	108	10	61,635.00	Preschool Fees
3. Rev 10-15	1999 C	109	10	7,231.00	Miscellaneous Revenues; Graduation Fees
4. Rev 10-15	3999 C	170	10	850.00	Library Grant
5. Rev 10-15	4998 C	269	10	259,622.00	Innovative Approaches to Literacy Grant, Public Health Emergency Response Grant
6. Rev 10-15	4998 D	269	20	4,096.00	Emergency Connectivity Fund
7. Exp 16-24	2190 C	43	10	72,079.00	Lunchroom Supervisors - Payroll
8. Exp 16-24	2190 D	43	10	6,600.00	Lunchroom Supervisors - Benefits
9. Exp 16-24	2190 D	241	50	5,514.00	Lunchroom Supervisors - Benefits

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 through June 30, 2013.
- 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 (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	11,653,199	2,665,997	806,991	9,896	15,136,083
9	Direct Expenditures	11,478,286	1,974,369	897,982		14,350,637
10	Difference	174,913	691,628	(90,991)	9,896	785,446
11	Fund Balance - June 30, 2024	14,600,367	2,861,271	1,173,938	282,659	18,918,235
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 19022048002
School District/Joint Agreement Name: Salt Creek SD 48
Auditor Name: Katie A. Napier
License #: 065-042609 License Expiration Date (below): 9/30/2027
19-022-0480-02_AFR24 Salt Creek SD 48

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

- The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D).	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)



October 10, 2024

To the Superintendent and Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Communication with Those Charged with Governance at the Conclusion of the Audit

We have audited the financial statements of Salt Creek School District No. 48 (District) for the year ended June 30, 2024 and have issued our report thereon dated October 10, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 29, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the regulatory (cash basis) of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our finding regarding a material weakness noted during our audit in a separate report to you dated October 10, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws. 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 GAAS 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 GAAS 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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Other Information, Other Supplementary Information and Other Supplemental Schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The Other Information and Other Supplemental Schedules have 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2024, 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.

These regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements as listed in the table of contents of this Annual Financial Report form are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. The regulatory-based financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The regulatory-based financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the regulatory-based financial statements 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 regulatory-based financial statements, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, and deficit reduction calculation, which were not audited, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the District's Board of Education, management of the District, regulatory agencies, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Wermer, Rogers, Doran, + Ruyon. 22C

October 10, 2024

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the District.

Principles Used to Determine Scope of the Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, the financial reporting entity consists of all funds and functions of the primary government, the District as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

The District does not currently have any external component units that meet the above requirements for inclusion in this report. Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board pronouncements.

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, fund balance, cash receipts and cash disbursements. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. 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 account groups are used by the District.

Governmental Fund Types

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 are accounted for through Governmental Funds.

The General Fund, which consists of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund, is the general operating fund of the District. It is used to account for all financial resources not accounted for in another fund. Special Education is included in the Educational Fund.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Money loaned by the Working Cash Fund to other funds must be repaid upon the collection of property taxes. As allowed by the School Code of Illinois, the Board of Education may permanently abolish this fund and transfer its balances to the Educational Fund.

Special Revenue Funds, which include the Transportation Fund and the Municipal Retirement / Social Security Fund, are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest on long-term debt.

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Government Funds - Measurement Focus

The financial statements of all 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. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus. Fixed 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 the measurement of results of operations.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

Basis of Accounting

Basis of accounting refers to when revenues received, and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed 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 result from previous cash transactions.

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

Investments

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of payment, assets are recorded as disbursements in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Fund Balance Reporting

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, (GASB 54) requires fund balances of governmental funds to be reported using the following five separate classifications as applicable: nonspendable, restricted, committed, assigned and unassigned. The District, however, has prepared these financial statements using the regulatory accounting practices prescribed by the Illinois State Board of Education (ISBE), which practices differ from accounting principles generally accepted in the United States of America. The regulatory accounting practices prescribed by the ISBE require the District to report only "reserved" and "unreserved" fund balances. Therefore, the District has not incorporated the reporting requirements of the GASB 54 fund balance classifications. The District has implemented other requirements of GASB 54 as applicable.

The purpose of the fund balance reserve designation is to segregate a portion of the District's fund balance to indicate that assets equal to the amount of the reserve are tied up for a special purpose. The District's reserved fund balance is reserved for Student Activities.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

Interfund Transactions

Quasi-external transactions between funds are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Temporary interfund loans that exist at year end are reported as "loans to / from other funds."

Restricted Resources Policy

When expenditures are incurred for purposes for which both restricted and unrestricted resources are available, it is the District's policy to apply restricted resources first, then unrestricted resources as needed.

Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the total; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments discussed in Note 8, the budgeted amounts for the Governmental Funds are adopted on the modified cash basis. A budget was adopted for all governmental funds. An original and final budget for the year ended June 30, 2024 was passed on September 21, 2023 and May 16, 2024, respectively.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general-purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted, and the proposed budget is available for inspection to obtain taxpayer comments.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

2. Stewardship, Compliance and Accountability

3. Prior to September 30th, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

3. Property Taxes

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's 2023 levy ordinance was approved during the December 21, 2023 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1st of that year. The owner of real property on January 1st in any year is liable for taxes of that year.

The amounts recorded as revenue for fiscal year 2024 represent the taxes from the 2023 and prior years' levies that have been collected by DuPage County and have been distributed to the District.

The District has statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Certain bond issue levies and referendum increases are exempt from this limitation.

Property taxes are collected by the DuPage County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: The first due on June 1st and the second due on September 1st. Property taxes are normally collected by the District within 60 days of the respective installment date.

The 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:

	Tax Rates			
	Limit	Actual		
		2023	2022	2021
Educational	3.5000	0.9956	1.0615	1.0925
Operations and Maintenance	0.5500	0.3731	0.1831	0.1135
Bond & Interest	As Needed	-	-	0.2278
Transportation	0.2000	0.0487	0.0886	0.0884
Municipal Retirement	As Needed	0.0085	0.0080	0.0078
Social Security	As Needed	0.0116	0.0110	0.0078
Aggregate Refunds	As Needed	0.0016	0.0021	0.0038
		1.4391	1.3543	1.5416

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

4. Cash and Investments

Common Bank Account

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

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

Deposits

Cash deposits consisted of checking accounts which were carried at cost. On June 30, 2024, the carrying amount of the District's deposits was \$1,857,787 and the bank balance was \$2,628,896.

Custodial Credit Risk – This 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 that all deposits be fully insured or collateralized. As of year-end, all of the District's bank balances were fully insured or collateralized.

Investments

Credit Risk - The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235); and 105 ILCS 5/8-7 of the School Code. The District's investment policy does not further limit its investment choices. As of June 30, 2024, the District held investments in the ISDLAF+ which is an external investment pool. The fair value of the position in the pools is the same as the value of the pool shares.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies for the District as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

4. Cash and Investments

Concentration of Credit Risk - The District limits the amount it may invest in the Illinois School District Liquid Asset Fund Plus and carry in the debt service reserve fund up to 33% of the District's investment portfolio. Up to 90% of the District's investment portfolio may be in interest-bearing accounts with a bank, short-term discount obligations of the Federal National Mortgage Association and repurchase agreements of government securities. At year end, the District did not violate these restrictions. The following schedule reports the cost, maturities (using the segmented time distribution method) and rating by Standard & Poor's rating agency for the District's investments at June 30, 2024:

Investment Description	Total Cost	Maturities Less Than One Year	% of Total Investments	Standard & Poor's Rating
ISDLAF+ Liquid Class	\$ 176,410	\$ 176,410	1.10%	AAAm
ISDLAF+ Max Class	2,466,288	2,466,288	13.90%	AAAm
U.S. Government Securities	1,248,967	1,248,967	7.00%	N/A
U.S. Government Sponsored Agency Securities	999,382	999,382	5.60%	AA+
State and Local Government Securities	749,889	749,889	4.20%	AA+
Certificate of Deposits	9,116,400	9,116,400	51.30%	N/A
Term Series	3,000,000	3,000,000	16.90%	N/A
Total	<u>\$17,757,336</u>	<u>\$17,757,336</u>	<u>100.00%</u>	

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Reconciliation of Notes to Financial Statements

A reconciliation of the District's cash and investment balances as reported on the Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions All Funds and Account Groups and the bank deposits and investments presented in this note is as follows:

Carrying Amount of Cash per Note Above	\$ 1,857,787
Investments per Note Above	<u>17,757,336</u>
Total	<u>\$ 19,615,123</u>

Amounts per Statement of Assets and Other Debits, Liabilities and Fund Equity and Other Credits:	
Cash	\$ 19,576,442
Student Activity Cash	<u>38,681</u>
Total	<u>\$ 19,615,123</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

5. Changes in General Fixed Assets

The following are the changes in the balances of the District's fixed assets for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Disposals	Balance June 30, 2024
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 274,299	\$ -	\$ -	\$ 274,299
Construction in Progress	-	324,422	-	324,422
<i>Total Capital Assets Not Being Depreciated:</i>	<u>274,299</u>	<u>324,422</u>	<u>-</u>	<u>598,721</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings and Improvements	24,968,134	37,543	-	25,005,677
Land Improvements	365,194	-	-	365,194
Capitalized Equipment				
Ten Year Schedule	3,902,536	38,349	-	3,940,885
Five Year Schedule	1,195,948	308,055	-	1,504,003
<i>Total Capital Assets Being Depreciated</i>	<u>30,431,812</u>	<u>383,947</u>	<u>-</u>	<u>30,815,759</u>
Total Fixed Assets	<u>\$ 30,706,111</u>	<u>\$ 708,369</u>	<u>\$ -</u>	<u>\$ 31,414,480</u>

6. Risk Management

The District is exposed to various risk of loss related to employee health benefits; worker's compensation claims; theft of, damage to, and destruction of assets; and natural disaster. To protect itself from such risks, the District participates in the following public entity risk pools: Worker's Compensation Self-Insurance Trust (WCSIT) for workers' compensation claims; and Illinois School District Agency (ISDA) for other risks of loss such as professional liability, property damage, and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools.

There have been no reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The District carries commercial insurance for medical, vision and disability benefits and dental coverage for its employees.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

7. Joint Agreement

The District is a member of School Association for Special Education in DuPage County (SASED), a joint agreement that provides certain special education services to residents of many school districts. The SASED board of directors is composed of one member from each of the participating school districts. The District does not control the selection of the governing authority, and the District does not have control over employment of management personnel, operations, scope of public service, or special financing relationships exercised by the joint agreement governing board. SASED prepares separately issued financial statements which may be obtained at 6S331 Cornwall Rd. Naperville, Illinois, 60540.

The District leases classrooms to SASED on an annual basis. The District received \$178,000 in lease payments during the year ended June 30, 2024.

8. Employee Retirement Systems and Plans

Teachers' Retirement System of the State of Illinois

Plan Description

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

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

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% of final average salary up to a maximum of 75% 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.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1st following the attainment of age 61 or on January 1st following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1st following attainment of age 67 or on January 1st following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin 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, 2023, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$2,851,187 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$30,392 and are deferred because they were paid after the June 30, 2023 measurement date.

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.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

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

For the year ended June 30, 2024, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$158,970 were paid from federal and special trust funds that required District contributions of \$16,851. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

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% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District follows below:

District's Proportionate Share of the Net Pension Liability	\$ 392,097
State's Proportionate Share of the Net Pension Liability Associated with the District	<u>33,838,149</u>
Total	<u>\$ 34,230,246</u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the District's proportion was 0.00046% percent, which was a decrease of 0.000002 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$2,851,187 and revenue of \$2,851,187 for support provided by the state. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between Expected and Actual Experience	\$ 1,630	\$ 1,581
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	11
Changes of Assumptions	1,337	345
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	<u>2,884</u>	<u>41,135</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	<u>5,851</u>	<u>43,073</u>
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	<u>47,243</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 53,094</u>	<u>\$ 43,073</u>

\$47,243 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

<u>Year Ending June 30,</u>	<u>Net Deferred Inflows of Resources</u>
2025	\$ 16,702
2026	13,455
2027	1,344
2028	4,265
2029	<u>1,456</u>
Total	<u>\$ 37,222</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%.
Salary Increases	Varies by Amount of Service Credit.
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation.

In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT -2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table MP-2020. In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2020.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	37.00%	5.35%
Private Equity	15.00%	8.03%
Income	26.00%	4.32%
Real Assets	18.00%	4.60%
Diversifying Strategies	<u>4.00%</u>	3.40%
Total	<u>100.00%</u>	

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2-member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability	\$ 482,616	\$ 392,097	\$ 316,975

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS Annual Comprehensive Financial Report.

Illinois Municipal Retirement Fund

Plan Description

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

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1st 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 1st every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	113
Inactive Plan Members Entitled to but not yet Receiving Benefits	73
Active Plan Members	<u>25</u>
Total	<u><u>211</u></u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 was 0.86%. For the fiscal year ended June 30, 2024, the District contributed \$8,884 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The District's net pension liability/(asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study from the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

<u>Asset Class</u>	<u>Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	34.50%	5.00%
International Equity	18.00%	6.35%
Fixed Income	24.50%	4.75%
Real Estate	10.50%	6.30%
Alternative Investments	11.50%	6.05-8.65%
Cash Equivalents	<u>1.00%</u>	3.80%
Total	<u>100.00%</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A)-(B)
Balances at December 31, 2022	\$ 8,725,442	\$ 8,682,983	\$ 42,459
Changes for the Year:			
Service Cost	82,517	-	82,517
Interest on the Total Pension Liability	611,766	-	611,766
Differences Between Expected and Actual Experience of the Total Pension Liability	153,296	-	153,296
Changes of Assumptions	(7,668)	-	(7,668)
Contributions - Employer	-	32,183	(32,183)
Contributions - Employees	-	42,681	(42,681)
Net Investment Income	-	987,196	(987,196)
Benefit Payments, Including Refunds of Employee Contributions	(657,093)	(657,093)	-
Other (Net Transfer)	-	164,923	(164,923)
Net Changes	<u>182,818</u>	<u>569,890</u>	<u>(387,072)</u>
Balances at December 31, 2023	<u>\$ 8,908,260</u>	<u>\$ 9,252,873</u>	<u>(\$ 344,613)</u>

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension (Asset)/Liability	\$ 452,147	(\$ 344,613)	(\$ 1,013,534)

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

For the year ended June 30, 2024, the District recognized pension income of \$147,317. At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 509,861	\$ -
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	509,861	-
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	4,912	-
Total Deferred Amounts Related to Pensions	\$ 514,773	\$ -

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

Year Ending December 31,	Net Deferred Outflows of Resources
2024	\$ 31,801
2025	173,104
2026	379,519
2027	(74,563)
Total	\$ 509,861

Total Pension Expense (Income)

	IMRF	TRS	Total
Total Pension Expense (Income)	(\$ 147,317)	\$ 14,095	(\$ 133,222)

9. Postemployment Benefits Other Than Pensions

Healthcare Benefits

The District is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

9. Postemployment Benefits Other Than Pensions

Illinois statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees.

Other Postemployment Benefits

Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 75) became applicable for the District's year ended June 30, 2018. That Statement requires the District to disclose the obligation for other postemployment benefits (OPEB) and actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The District did not implement the provisions of GASB 75 and therefore the amount by which this disclosure would affect the financial statements is not reasonably determinable.

Teacher Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at <https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY23-CMS-THISF-Fin-Full.pdf>.

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the 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 make a contribution to the THIS Fund.

Contributions

Active members were required to contribute .90% of pay during the year ended June 30, 2024 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2024. For the year ended June 30, 2024, the District paid \$35,108 to the THIS Fund, which was 100% of the required contribution.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

9. Postemployment Benefits Other Than Pensions

The percentage of employer required contributions in the future will not exceed 105% 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 District. The District recognized \$708,505 of revenue and expenditures during the year.

10. General Long-Term Debt

Changes in long-term liabilities during the year are as follows:

	Balance June 30, 2023	Debt Issued	Debt Retired	Balance June 30, 2024	Amount Due within One Year
General Obligation Debt Certificates					
Series 2014	\$ 296,480	\$ -	\$ 296,480	\$ -	\$ -
Total Long-Term Debt	<u>\$ 296,480</u>	<u>\$ -</u>	<u>\$ 296,480</u>	<u>\$ -</u>	<u>\$ -</u>

Legal Debt Margin

As of June 30, 2024, the legal debt limit of the District was \$56,209,471, based upon 6.9% of its 2023 equalized assessed valuation of \$814,630,017. The District currently has no debt subject to the debt limit, resulting in a legal debt margin of \$56,209,471 as of June 30, 2024.

2014 Series Debt Certificates

The 2014 Series Debt Certificates are general obligation certificates issued in the amount of \$2,631,023 on March 25, 2014. The Debt Certificates are payable in semi-annual installments beginning October 1, 2014. The interest rate of the debt certificates is 2.73%; interest is paid on October 1st and April 1st each year. Payments are made by the Debt Service Fund through transfers from the Educational Fund, Operations and Maintenance Fund or the Capital Projects Fund.

11. Commitments and Contingencies

Leases

The District leases copier equipment under an operating lease agreement expiring in February 2026. Lease payments for the year ended June 30, 2024 were \$15,651. Future minimum lease payments are as follows:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

11. Commitments and Contingencies

Fiscal Year Ending June 30,	<u>Total</u>
2025	\$ 15,651
2026	<u>10,434</u>
	<u>\$ 26,085</u>

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, became applicable for the District's year ended June 30, 2022. That Statement requires the District to recognize certain lease assets and liabilities in the Statement of Assets, Liabilities and Fund Balance, including those previously classified as operating leases. GASB No. 87 replaces the previous lease accounting method and establishes a single reporting model for lease accounting based on the foundational principle that leases are financings of the right to use an asset. The District did not implement the provisions of GASB No. 87 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, became applicable for the District's year ended June 30, 2023. The Statement requires the District to recognize certain subscription-based assets and subscription-based liabilities in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 96 due to reporting on the regulatory (cash) basis of accounting.

Litigation

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. It is the opinion of management, based upon consultation with counsel, that liabilities arising from these proceedings, if any, will not be material to the District's financial position.

Grant Programs

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations.

**SALT CREEK SCHOOL
DISTRICT NO. 48
VILLA PARK, ILLINOIS**

**ANNUAL FINANCIAL REPORT
June 30, 2024**

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To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying basic financial statements of Salt Creek School District No. 48, Villa Park Illinois, (District), as of and for the year ended June 30, 2024 and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2024, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of the financial reporting provisions of 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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or the changes in its financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 opinion.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws. 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 GAAS 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 GAAS 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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Other Information, Other Supplementary Information and Other Supplemental Schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The Other Information and Other Supplemental Schedules have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2024, 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.

Wermer, Rogerz, Doran, + Ruyon, LLC

October 10, 2024

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Basic Financial Statements

SALT CREEK SCHOOL DISTRICT NO. 48

All Funds and Account Groups
 Statement of Assets, Liabilities and Fund Balance
 Arising from Cash Transactions
 June 30, 2024

	Governmental Funds				
	Educational Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund	Municipal Retirement/ Social Security Fund
ASSETS					
Cash	\$ 14,706,956	\$ 2,861,271	\$ 425,411	\$ 1,173,938	\$ 126,207
Student Activity Cash	38,681	-	-	-	-
Capital Assets					
Land	-	-	-	-	-
Buildings and Improvements	-	-	-	-	-
Land Improvements	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-
Construction in Progress	-	-	-	-	-
Total Assets	\$ 14,745,637	\$ 2,861,271	\$ 425,411	\$ 1,173,938	\$ 126,207
LIABILITIES AND FUND BALANCE					
Liabilities					
Current Liabilities					
Accrued Liabilities	\$ 21,991	\$ -	\$ -	\$ -	\$ -
Other Current Liabilities	84,598	-	-	-	-
Total Current Liabilities	106,589	-	-	-	-
Total Liabilities	106,589	-	-	-	-
FUND BALANCE					
Reserved	38,681	-	-	-	-
Unreserved	14,600,367	2,861,271	425,411	1,173,938	126,207
Investment in General Fixed Assets	-	-	-	-	-
Fund Balance	14,639,048	2,861,271	425,411	1,173,938	126,207
Total Liabilities and Fund Balances	\$ 14,745,637	\$ 2,861,271	\$ 425,411	\$ 1,173,938	\$ 126,207

The Accompanying Notes are an Integral Part of These Statements.

Account Groups

Capital Projects Fund	Working Cash Fund	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
\$ -	\$ 282,659	\$ -	\$ -	\$ 19,576,442
-	-	-	-	38,681
-	-	274,299	-	274,299
-	-	25,005,677	-	25,005,677
-	-	365,194	-	365,194
-	-	5,444,888	-	5,444,888
-	-	324,422	-	324,422
\$ -	\$ 282,659	\$ 31,414,480	\$ -	\$ 51,029,603
\$ -	\$ -	\$ -	\$ -	\$ 21,991
-	-	-	-	84,598
-	-	-	-	106,589
-	-	-	-	106,589
-	-	-	-	38,681
-	282,659	-	-	19,469,853
-	-	31,414,480	-	31,414,480
-	282,659	31,414,480	-	50,923,014
\$ -	\$ 282,659	\$ 31,414,480	\$ -	\$ 51,029,603

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds

Statement of Cash Receipts, Disbursements and Changes in Fund Balance
For the Year Ended June 30, 2024

	<u>Educational Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Debt Service Fund</u>	<u>Transportation Fund</u>
RECEIPTS				
Local Sources	\$ 10,146,797	\$ 2,611,901	\$ 18,375	\$ 585,786
State Sources	486,653	50,000	-	221,205
Federal Sources	1,061,054	4,096	-	-
State On-Behalf of Payments	<u>3,559,692</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>15,254,196</u>	<u>2,665,997</u>	<u>18,375</u>	<u>806,991</u>
DISBURSEMENTS				
Current:				
Instruction	5,823,282	-	-	-
Support Services	4,496,375	1,974,369	-	897,982
Community Services	45,514	-	-	-
Payments to Other Governmental Units	1,160,637	-	-	-
Debt Service:				
Interest and Fees	-	-	5,908	-
Principal	-	-	296,480	-
Intergovernmental:				
State On-Behalf of Payments	<u>3,559,692</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>15,085,500</u>	<u>1,974,369</u>	<u>302,388</u>	<u>897,982</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>168,696</u>	<u>691,628</u>	<u>(284,013)</u>	<u>(90,991)</u>
Fund Balance, Beginning of Year	<u>14,470,352</u>	<u>2,169,643</u>	<u>709,424</u>	<u>1,264,929</u>
Fund Balance, End of Year	<u>\$ 14,639,048</u>	<u>\$ 2,861,271</u>	<u>\$ 425,411</u>	<u>\$ 1,173,938</u>

The Accompanying Notes are an Integral Part of These Statements.

Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund	Total (Memorandum Only)
\$ 168,110	\$ -	\$ 9,896	\$ 13,540,865
-	-	-	757,858
-	-	-	1,065,150
-	-	-	3,559,692
<u>168,110</u>	<u>-</u>	<u>9,896</u>	<u>18,923,565</u>
90,122	-	-	5,913,404
96,847	-	-	7,465,573
-	-	-	45,514
-	-	-	1,160,637
-	-	-	5,908
-	-	-	296,480
-	-	-	3,559,692
<u>186,969</u>	<u>-</u>	<u>-</u>	<u>18,447,208</u>
(18,859)	-	9,896	476,357
<u>145,066</u>	<u>-</u>	<u>272,763</u>	<u>19,032,177</u>
<u>\$ 126,207</u>	<u>\$ -</u>	<u>\$ 282,659</u>	<u>\$ 19,508,534</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds Statement of Revenues Received For the Year Ended June 30, 2024

	Educational Fund	Operations and Maintenance Fund	Debt Service Fund
Receipts from Local Sources			
Ad Valorem Taxes Levied by Local Education Agency			
General Levy	\$ 8,131,864	\$ 2,230,889	\$ 25
Social Security/Medicare Only Levy	-	-	-
Corporate Personal Property Replacement Taxes	1,329,505	100,000	-
Earnings on Investments			
Interest on Investments	496,262	77,251	18,350
Food Service			
Sales to Pupils - Lunch	40,678	-	-
Sales to Pupils - Breakfast	6,664	-	-
District/School Activity Income			
Fees	18,695	-	-
Book Store Sales	6,274	-	-
Other District/School Activity Revenue	3,408	-	-
Student Activity Fund Revenue	41,305	-	-
Other Revenue from Local Sources			
Rentals	-	178,000	-
Refund Prior Years' Expenditures	3,276	-	-
Proceeds from Vendors' Contracts	-	25,761	-
Other Local Fees	61,635	-	-
Other Local Revenues	7,231	-	-
Total Receipts from Local Sources	10,146,797	2,611,901	18,375
Receipts from State Sources			
Unrestricted Grants-in-Aid			
Evidence Based Funding Formula (Section 18-8.15)	484,502	-	-
Restricted Grants-in-Aid			
State Free Lunch and Breakfast	1,301	-	-
Transportation - Regular/Vocational	-	-	-
Transportation - Special Education	-	-	-
School Infrastructure - Maintenance	-	50,000	-
Other Restricted Revenue from State Sources	850	-	-
Total Receipts from State Sources	486,653	50,000	-

Trans- portation Fund	Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund
\$ 535,615	\$ 65,288	\$ -	\$ -
-	89,410	-	-
5,000	10,000	-	-
45,171	3,412	-	9,896
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>585,786</u>	<u>168,110</u>	<u>-</u>	<u>9,896</u>
-	-	-	-
-	-	-	-
6,713	-	-	-
214,492	-	-	-
-	-	-	-
-	-	-	-
<u>221,205</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Revenues Received
For the Year Ended June 30, 2024

	Educational Fund	Operations and Maintenance Fund	Debt Service Fund
Receipts from Federal Sources			
National School Lunch Program	\$ 101,599	\$ -	\$ -
School Breakfast Program	22,179	-	-
Title I - Low Income	221,591	-	-
Title IV - Safe and Drug Free Schools - Formula	1,243	-	-
Federal - Special Education - Preschool Flow - Through	4,883	-	-
Federal - Special Education - IDEA - Flow Through/Low Incidence	391,569	-	-
Title II - Teacher Quality	16,007	-	-
Technology Enhancing	15,010	-	-
Medicaid Matching Funds - Administrative Outreach	27,351	-	-
Other Restricted Revenue from Federal Sources	<u>259,622</u>	<u>4,096</u>	<u>-</u>
Total Receipts from Federal Sources	<u>1,061,054</u>	<u>4,096</u>	<u>-</u>
 Total Direct Receipts	 <u>\$ 11,694,504</u>	 <u>\$ 2,665,997</u>	 <u>\$ 18,375</u>

The Accompanying Notes are an Integral Part of These Statements.

Trans- portation Fund	Municipal Retirement/ Social Security Fund	Capital Projects Fund	Working Cash Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 806,991</u>	<u>\$ 168,110</u>	<u>\$ -</u>	<u>\$ 9,896</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds Statement of Expenditures Disbursed Budget to Actual For the Year Ended June 30, 2024

	<u>Salaries</u>	<u>Employee Benefits</u>
Educational Fund		
Instruction		
Regular Programs	\$ 2,904,052	\$ 493,668
Special Education Programs	581,152	134,358
Special Education Programs Pre-K	199,951	41,315
Remedial and Supplemental Programs K - 12	556,459	132,234
Interscholastic Programs	169,727	3,334
Summer School Programs	40,104	593
Bilingual Programs	190,654	24,601
Student Activity Expenditures	-	-
Truant Alternative And Optional Programs	-	32,207
Total Instruction	<u>4,642,099</u>	<u>862,310</u>
Support Services		
Support Services - Pupil		
Attendance and Social Work Services	125,101	22,147
Guidance Services	-	-
Health Services	201,208	48,174
Psychological Services	80,808	1,558
Speech Pathology and Audiology Services	120,856	27,512
Other Support Services - Pupils	72,079	6,600
Total Support Services - Pupil	<u>600,052</u>	<u>105,991</u>
Support Services - Instructional Staff		
Improvement of Instruction Services	213,994	36,744
Educational Media Services	112,072	31,502
Assessment And Testing	-	-
Total Support Services - Instructional Staff	<u>326,066</u>	<u>68,246</u>
Support Services - General Administration		
Board of Education Services	28,927	61,788
Executive Administration Services	330,500	53,894
Special Area Administration Services	133,003	25,753
Total Support Services - General Administration	<u>492,430</u>	<u>141,435</u>
Support Services - School Administration		
Office of the Principal Services	700,615	86,831
Support Services - Business		
Direction of Business Support Services	-	108
Fiscal Services	191,998	33,954
Food Services	-	8,568
Internal Services	-	-
Total Support Services - Business	<u>191,998</u>	<u>42,630</u>
Support Services - Central		
Staff Services	74,038	-
Data Processing Services	-	-
Total Support Services - Central	<u>74,038</u>	<u>-</u>
Total Support Services	<u>2,385,199</u>	<u>445,133</u>
Community Services	<u>5,450</u>	<u>-</u>

The Accompanying Notes are an Integral Part of These Statements.

<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>	<u>Non-Capitalized Equipment</u>	<u>Total</u>	<u>Budget</u>
\$ 61,705	\$ 68,766	\$ 95,697	\$ 4,710	\$ 5,475	\$ 3,634,073	\$ 3,914,847
918	7,985	-	-	-	724,413	841,432
4,331	1,667	-	-	-	247,264	316,245
450	100	-	-	-	689,243	768,080
3,330	5,770	-	1,925	-	184,086	189,666
-	1,993	-	-	-	42,690	65,200
2,785	3,744	-	-	-	221,784	237,755
-	-	-	47,522	-	47,522	-
-	-	-	-	-	32,207	-
<u>73,519</u>	<u>90,025</u>	<u>95,697</u>	<u>54,157</u>	<u>5,475</u>	<u>5,823,282</u>	<u>6,333,225</u>
180	1,420	-	320	-	149,168	163,692
190,609	-	-	-	-	190,609	249,000
2,645	2,503	4,190	-	-	258,720	302,343
180	-	-	-	-	82,546	79,752
1,674	1,011	-	67	-	151,120	173,607
-	-	-	-	-	78,679	81,456
<u>195,288</u>	<u>4,934</u>	<u>4,190</u>	<u>387</u>	<u>-</u>	<u>910,842</u>	<u>1,049,850</u>
123,888	60,350	2,498	2,239	-	439,713	486,943
8,321	11,963	-	31	-	163,889	167,739
129,584	-	-	-	-	129,584	67,500
<u>261,793</u>	<u>72,313</u>	<u>2,498</u>	<u>2,270</u>	<u>-</u>	<u>733,186</u>	<u>722,182</u>
409,776	20,863	-	11,232	-	532,586	728,740
13,091	7,283	2,398	7,362	-	414,528	441,777
8,467	240	1,249	900	-	169,612	183,709
<u>431,334</u>	<u>28,386</u>	<u>3,647</u>	<u>19,494</u>	<u>-</u>	<u>1,116,726</u>	<u>1,354,226</u>
6,146	17,600	9,592	858	2,931	824,573	819,328
-	-	-	-	-	108	-
35,534	14,503	2,073	21,366	-	299,428	332,056
113,269	1,011	-	2,331	-	125,179	150,100
3,529	-	-	-	-	3,529	-
<u>152,332</u>	<u>15,514</u>	<u>2,073</u>	<u>23,697</u>	<u>-</u>	<u>428,244</u>	<u>482,156</u>
19,458	1,466	1,249	112	-	96,323	127,890
378,439	8,042	-	-	-	386,481	420,000
397,897	9,508	1,249	112	-	482,804	547,890
<u>1,444,790</u>	<u>148,255</u>	<u>23,249</u>	<u>46,818</u>	<u>2,931</u>	<u>4,496,375</u>	<u>4,975,632</u>
<u>34,968</u>	<u>5,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,514</u>	<u>48,772</u>

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Expenditures Disbursed Budget to Actual
For the Year Ended June 30, 2024

	<u>Salaries</u>	<u>Employee Benefits</u>
Payments to Other Districts and Governmental Units		
Payments to Other Governmental Units (In-State)		
Payments for Special Education Programs	\$ -	\$ -
Provision For Contingencies	<u>-</u>	<u>-</u>
Total Direct Disbursements	<u>\$ 7,032,748</u>	<u>\$ 1,307,443</u>
Excess of Receipts over Disbursements		
Operations and Maintenance Fund		
Support Services		
Support Services - Business		
Operation and Maintenance of Plant Services	\$ 91,304	\$ 11,567
Provision For Contingencies	<u>-</u>	<u>-</u>
Total Direct Disbursements	<u>\$ 91,304</u>	<u>\$ 11,567</u>
Excess of Receipts over Disbursements		
Debt Service Fund		
Debt Services - Interest on Long-Term Debt	\$ -	\$ -
Debt Service - Payments of Principal on Long-Term Debt	-	-
Debt Services - Other	<u>-</u>	<u>-</u>
Total Direct Disbursements	<u>\$ -</u>	<u>\$ -</u>
(Deficiency) of Receipts over Disbursements		
Transportation Fund		
Support Services		
Pupil Transportation Services	\$ -	\$ -
Provision for Contingencies	<u>-</u>	<u>-</u>
Total Direct Disbursements	<u>\$ -</u>	<u>\$ -</u>
(Deficiency) of Receipts over Disbursements		

The Accompanying Notes are an Integral Part of These Statements.

<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>	<u>Non-Capitalized Equipment</u>	<u>Total</u>	<u>Budget</u>
\$ 95,880	\$ -	\$ -	\$ 1,064,757	\$ -	\$ 1,160,637	\$ 1,282,763
-	-	-	-	-	-	350,000
<u>\$ 1,649,157</u>	<u>\$ 243,376</u>	<u>\$ 118,946</u>	<u>\$ 1,165,732</u>	<u>\$ 8,406</u>	11,525,808	<u>\$ 12,990,392</u>
					<u>\$ 168,696</u>	
\$ 1,199,608	\$ 161,235	\$ 262,493	\$ 248,162	\$ -	\$ 1,974,369	\$ 2,643,870
-	-	-	-	-	-	25,000
<u>\$ 1,199,608</u>	<u>\$ 161,235</u>	<u>\$ 262,493</u>	<u>\$ 248,162</u>	<u>\$ -</u>	1,974,369	<u>\$ 2,668,870</u>
					<u>\$ 691,628</u>	
\$ -	\$ -	\$ -	\$ 5,908	\$ -	\$ 5,908	\$ 6,085
-	-	-	296,480	-	296,480	302,565
-	-	-	-	-	-	2,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302,388</u>	<u>\$ -</u>	302,388	<u>\$ 310,650</u>
					<u>(\$ 284,013)</u>	
\$ 897,982	\$ -	\$ -	\$ -	\$ -	\$ 897,982	\$ 969,600
-	-	-	-	-	-	25,000
<u>\$ 897,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	897,982	<u>\$ 994,600</u>
					<u>(\$ 90,991)</u>	

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Governmental Funds
Statement of Expenditures Disbursed Budget to Actual
For the Year Ended June 30, 2024

	<u>Salaries</u>	<u>Employee Benefits</u>
Municipal Retirement / Social Security Fund		
Instruction		
Regular Programs	\$ -	\$ 42,367
Special Education Programs	-	27,866
Special Education Programs Pre-K	-	5,278
Remedial and Supplemental Programs K - 12	-	7,577
Interscholastic Programs	-	3,254
Summer School Programs	-	1,066
Bilingual Programs	-	2,714
Total Instruction	<u>-</u>	<u>90,122</u>
Support Services		
Support Services - Pupil		
Attendance and Social Work Services	-	1,762
Health Services	-	11,932
Psychological Services	-	1,250
Speech Pathology and Audiology Services	-	1,591
Other Support Services - Pupils	-	5,514
Total Support Services - Pupil	<u>-</u>	<u>22,049</u>
Support Services - Instructional Staff		
Improvement of Instruction Services	-	3,859
Educational Media Services	-	8,239
Total Support Services - Instructional Staff	<u>-</u>	<u>12,098</u>
Support Services - General Administration		
Board Of Education Services	-	1,797
Executive Administration Services	-	15,759
Special Area Administrative Services	-	6,096
Total Support Services - General Administration	<u>-</u>	<u>23,652</u>
Support Services - School Administration		
Office of the Principal Services	-	20,427
Support Services - Business		
Direction of Business Support Services	-	111
Fiscal Services	-	9,933
Operation and Maintenance of Plant Service	-	7,502
Food Services	-	1,075
Total Support Services - Business	<u>-</u>	<u>18,621</u>
Total Support Services	<u>-</u>	<u>96,847</u>
Total Direct Disbursements	<u>\$ -</u>	<u>\$ 186,969</u>
(Deficiency) of Receipts over Disbursements		
Capital Projects Fund		
Support Services		
Support Services - Business		
Facilities Acquisition and Construction Services	\$ -	\$ -
Total Direct Disbursements	<u>\$ -</u>	<u>\$ -</u>
Excess of Receipts over Disbursements		

The Accompanying Notes are an Integral Part of These Statements.

<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>	<u>Non-Capitalized Equipment</u>	<u>Total</u>	<u>Budget</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,367	\$ 41,100
-	-	-	-	-	27,866	22,200
-	-	-	-	-	5,278	4,200
-	-	-	-	-	7,577	8,600
-	-	-	-	-	3,254	2,600
-	-	-	-	-	1,066	1,500
-	-	-	-	-	2,714	2,800
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,122</u>	<u>83,000</u>
-	-	-	-	-	1,762	1,900
-	-	-	-	-	11,932	12,800
-	-	-	-	-	1,250	1,300
-	-	-	-	-	1,591	2,000
-	-	-	-	-	5,514	7,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,049</u>	<u>25,000</u>
-	-	-	-	-	3,859	5,300
-	-	-	-	-	8,239	9,600
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,098</u>	<u>14,900</u>
-	-	-	-	-	1,797	2,200
-	-	-	-	-	15,759	12,800
-	-	-	-	-	6,096	7,100
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,652</u>	<u>22,100</u>
-	-	-	-	-	20,427	23,700
-	-	-	-	-	111	-
-	-	-	-	-	9,933	12,000
-	-	-	-	-	7,502	14,500
-	-	-	-	-	1,075	1,300
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,621</u>	<u>27,800</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,847</u>	<u>113,500</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>186,969</u>	<u>\$ 196,500</u>
					<u>(\$ 18,859)</u>	<i>(Continued)</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					<u>\$ -</u>	

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the District.

Principles Used to Determine Scope of the Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, the financial reporting entity consists of all funds and functions of the primary government, the District as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

The District does not currently have any external component units that meet the above requirements for inclusion in this report. Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board pronouncements.

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, fund balance, cash receipts and cash disbursements. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. 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 account groups are used by the District.

Governmental Fund Types

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 are accounted for through Governmental Funds.

The General Fund, which consists of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund, is the general operating fund of the District. It is used to account for all financial resources not accounted for in another fund. Special Education is included in the Educational Fund.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Money loaned by the Working Cash Fund to other funds must be repaid upon the collection of property taxes. As allowed by the School Code of Illinois, the Board of Education may permanently abolish this fund and transfer its balances to the Educational Fund.

Special Revenue Funds, which include the Transportation Fund and the Municipal Retirement / Social Security Fund, are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest on long-term debt.

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Government Funds - Measurement Focus

The financial statements of all 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. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus. Fixed 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 the measurement of results of operations.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

Basis of Accounting

Basis of accounting refers to when revenues received, and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed 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 result from previous cash transactions.

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

Investments

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of payment, assets are recorded as disbursements in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Fund Balance Reporting

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, (GASB 54) requires fund balances of governmental funds to be reported using the following five separate classifications as applicable: nonspendable, restricted, committed, assigned and unassigned. The District, however, has prepared these financial statements using the regulatory accounting practices prescribed by the Illinois State Board of Education (ISBE), which practices differ from accounting principles generally accepted in the United States of America. The regulatory accounting practices prescribed by the ISBE require the District to report only "reserved" and "unreserved" fund balances. Therefore, the District has not incorporated the reporting requirements of the GASB 54 fund balance classifications. The District has implemented other requirements of GASB 54 as applicable.

The purpose of the fund balance reserve designation is to segregate a portion of the District's fund balance to indicate that assets equal to the amount of the reserve are tied up for a special purpose. The District's reserved fund balance is reserved for Student Activities.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

Interfund Transactions

Quasi-external transactions between funds are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Temporary interfund loans that exist at year end are reported as “loans to / from other funds.”

Restricted Resources Policy

When expenditures are incurred for purposes for which both restricted and unrestricted resources are available, it is the District’s policy to apply restricted resources first, then unrestricted resources as needed.

Total Memorandum Only

The “Total Memorandum Only” column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the total; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

Budgetary Data

Except for the exclusion of on-behalf payments from other governments discussed in Note 8, the budgeted amounts for the Governmental Funds are adopted on the modified cash basis. A budget was adopted for all governmental funds. An original and final budget for the year ended June 30, 2024 was passed on September 21, 2023 and May 16, 2024, respectively.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general-purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted, and the proposed budget is available for inspection to obtain taxpayer comments.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

2. Stewardship, Compliance and Accountability

3. Prior to September 30th, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

3. Property Taxes

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's 2023 levy ordinance was approved during the December 21, 2023 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1st of that year. The owner of real property on January 1st in any year is liable for taxes of that year.

The amounts recorded as revenue for fiscal year 2024 represent the taxes from the 2023 and prior years' levies that have been collected by DuPage County and have been distributed to the District.

The District has statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Certain bond issue levies and referendum increases are exempt from this limitation.

Property taxes are collected by the DuPage County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: The first due on June 1st and the second due on September 1st. Property taxes are normally collected by the District within 60 days of the respective installment date.

The 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:

		Tax Rates			
		Limit	Actual		
			2023	2022	2021
Educational	3.5000	0.9956	1.0615	1.0925	
Operations and Maintenance	0.5500	0.3731	0.1831	0.1135	
Bond & Interest	As Needed	-	-	0.2278	
Transportation	0.2000	0.0487	0.0886	0.0884	
Municipal Retirement	As Needed	0.0085	0.0080	0.0078	
Social Security	As Needed	0.0116	0.0110	0.0078	
Aggregate Refunds	As Needed	0.0016	0.0021	0.0038	
		1.4391	1.3543	1.5416	

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

4. Cash and Investments

Common Bank Account

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

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

Deposits

Cash deposits consisted of checking accounts which were carried at cost. On June 30, 2024, the carrying amount of the District's deposits was \$1,857,787 and the bank balance was \$2,628,896.

Custodial Credit Risk – This 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 that all deposits be fully insured or collateralized. As of year-end, all of the District's bank balances were fully insured or collateralized.

Investments

Credit Risk - The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235); and 105 ILCS 5/8-7 of the School Code. The District's investment policy does not further limit its investment choices. As of June 30, 2024, the District held investments in the ISDLAF+ which is an external investment pool. The fair value of the position in the pools is the same as the value of the pool shares.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies for the District as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

4. Cash and Investments

Concentration of Credit Risk - The District limits the amount it may invest in the Illinois School District Liquid Asset Fund Plus and carry in the debt service reserve fund up to 33% of the District's investment portfolio. Up to 90% of the District's investment portfolio may be in interest-bearing accounts with a bank, short-term discount obligations of the Federal National Mortgage Association and repurchase agreements of government securities. At year end, the District did not violate these restrictions. The following schedule reports the cost, maturities (using the segmented time distribution method) and rating by Standard & Poor's rating agency for the District's investments at June 30, 2024:

Investment Description	Total Cost	Maturities Less Than One Year	% of Total Investments	Standard & Poor's Rating
ISDLAF+ Liquid Class	\$ 176,410	\$ 176,410	1.10%	AAAm
ISDLAF+ Max Class	2,466,288	2,466,288	13.90%	AAAm
U.S. Government Securities	1,248,967	1,248,967	7.00%	N/A
U.S. Government Sponsored Agency Securities	999,382	999,382	5.60%	AA+
State and Local Government Securities	749,889	749,889	4.20%	AA+
Certificate of Deposits	9,116,400	9,116,400	51.30%	N/A
Term Series	3,000,000	3,000,000	16.90%	N/A
Total	<u>\$17,757,336</u>	<u>\$17,757,336</u>	<u>100.00%</u>	

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Reconciliation of Notes to Financial Statements

A reconciliation of the District's cash and investment balances as reported on the Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions All Funds and Account Groups and the bank deposits and investments presented in this note is as follows:

Carrying Amount of Cash per Note Above	\$ 1,857,787
Investments per Note Above	<u>17,757,336</u>
Total	<u>\$ 19,615,123</u>
Amounts per Statement of Assets and Other Debits, Liabilities and Fund Equity and Other Credits:	
Cash	\$ 19,576,442
Student Activity Cash	<u>38,681</u>
Total	<u>\$ 19,615,123</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

5. Changes in General Fixed Assets

The following are the changes in the balances of the District's fixed assets for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Disposals	Balance June 30, 2024
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 274,299	\$ -	\$ -	\$ 274,299
Construction in Progress	-	324,422	-	324,422
<i>Total Capital Assets Not Being Depreciated:</i>	<u>274,299</u>	<u>324,422</u>	<u>-</u>	<u>598,721</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings and Improvements	24,968,134	37,543	-	25,005,677
Land Improvements	365,194	-	-	365,194
Capitalized Equipment				
Ten Year Schedule	3,902,536	38,349	-	3,940,885
Five Year Schedule	1,195,948	308,055	-	1,504,003
<i>Total Capital Assets Being Depreciated</i>	<u>30,431,812</u>	<u>383,947</u>	<u>-</u>	<u>30,815,759</u>
Total Fixed Assets	<u>\$ 30,706,111</u>	<u>\$ 708,369</u>	<u>\$ -</u>	<u>\$ 31,414,480</u>

6. Risk Management

The District is exposed to various risk of loss related to employee health benefits; worker's compensation claims; theft of, damage to, and destruction of assets; and natural disaster. To protect itself from such risks, the District participates in the following public entity risk pools: Worker's Compensation Self-Insurance Trust (WCSIT) for workers' compensation claims; and Illinois School District Agency (ISDA) for other risks of loss such as professional liability, property damage, and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools.

There have been no reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The District carries commercial insurance for medical, vision and disability benefits and dental coverage for its employees.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

7. Joint Agreement

The District is a member of School Association for Special Education in DuPage County (SASED), a joint agreement that provides certain special education services to residents of many school districts. The SASED board of directors is composed of one member from each of the participating school districts. The District does not control the selection of the governing authority, and the District does not have control over employment of management personnel, operations, scope of public service, or special financing relationships exercised by the joint agreement governing board. SASED prepares separately issued financial statements which may be obtained at 6S331 Cornwall Rd. Naperville, Illinois, 60540.

The District leases classrooms to SASED on an annual basis. The District received \$178,000 in lease payments during the year ended June 30, 2024.

8. Employee Retirement Systems and Plans

Teachers' Retirement System of the State of Illinois

Plan Description

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

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

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% of final average salary up to a maximum of 75% 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.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1st following the attainment of age 61 or on January 1st following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1st following attainment of age 67 or on January 1st following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin 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, 2023, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$2,851,187 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$30,392 and are deferred because they were paid after the June 30, 2023 measurement date.

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.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

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

For the year ended June 30, 2024, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$158,970 were paid from federal and special trust funds that required District contributions of \$16,851. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

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% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District follows below:

District's Proportionate Share of the Net Pension Liability	\$ 392,097
State's Proportionate Share of the Net Pension Liability Associated with the District	<u>33,838,149</u>
Total	<u>\$ 34,230,246</u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the District's proportion was 0.00046% percent, which was a decrease of 0.000002 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$2,851,187 and revenue of \$2,851,187 for support provided by the state. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between Expected and Actual Experience	\$ 1,630	\$ 1,581
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	11
Changes of Assumptions	1,337	345
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	<u>2,884</u>	<u>41,135</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	<u>5,851</u>	<u>43,073</u>
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	<u>47,243</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 53,094</u>	<u>\$ 43,073</u>

\$47,243 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

<u>Year Ending June 30,</u>	<u>Net Deferred Inflows of Resources</u>
2025	\$ 16,702
2026	13,455
2027	1,344
2028	4,265
2029	<u>1,456</u>
Total	<u>\$ 37,222</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%.
Salary Increases	Varies by Amount of Service Credit.
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation.

In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT -2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table MP-2020. In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2020.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	37.00%	5.35%
Private Equity	15.00%	8.03%
Income	26.00%	4.32%
Real Assets	18.00%	4.60%
Diversifying Strategies	<u>4.00%</u>	3.40%
Total	<u>100.00%</u>	

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2-member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability	\$ 482,616	\$ 392,097	\$ 316,975

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS Annual Comprehensive Financial Report.

Illinois Municipal Retirement Fund

Plan Description

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

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1st 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 1st every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	113
Inactive Plan Members Entitled to but not yet Receiving Benefits	73
Active Plan Members	<u>25</u>
Total	<u><u>211</u></u>

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2023 was 0.86%. For the fiscal year ended June 30, 2024, the District contributed \$8,884 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The District's net pension liability/(asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study from the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Asset Class	Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	34.50%	5.00%
International Equity	18.00%	6.35%
Fixed Income	24.50%	4.75%
Real Estate	10.50%	6.30%
Alternative Investments	11.50%	6.05-8.65%
Cash Equivalents	1.00%	3.80%
Total	<u>100.00%</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A)-(B)
Balances at December 31, 2022	\$ 8,725,442	\$ 8,682,983	\$ 42,459
Changes for the Year:			
Service Cost	82,517	-	82,517
Interest on the Total Pension Liability	611,766	-	611,766
Differences Between Expected and Actual Experience of the Total Pension Liability	153,296	-	153,296
Changes of Assumptions	(7,668)	-	(7,668)
Contributions - Employer	-	32,183	(32,183)
Contributions - Employees	-	42,681	(42,681)
Net Investment Income	-	987,196	(987,196)
Benefit Payments, Including Refunds of Employee Contributions	(657,093)	(657,093)	-
Other (Net Transfer)	-	164,923	(164,923)
Net Changes	<u>182,818</u>	<u>569,890</u>	<u>(387,072)</u>
Balances at December 31, 2023	<u>\$ 8,908,260</u>	<u>\$ 9,252,873</u>	<u>(\$ 344,613)</u>

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension (Asset)/Liability	\$ 452,147	(\$ 344,613)	(\$ 1,013,534)

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

For the year ended June 30, 2024, the District recognized pension income of \$147,317. At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

8. Employee Retirement Systems and Plans

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 509,861	\$ -
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	509,861	-
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	4,912	-
Total Deferred Amounts Related to Pensions	\$ 514,773	\$ -

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

Year Ending December 31,	Net Deferred Outflows of Resources
2024	\$ 31,801
2025	173,104
2026	379,519
2027	(74,563)
Total	\$ 509,861

Total Pension Expense (Income)

	IMRF	TRS	Total
Total Pension Expense (Income)	(\$ 147,317)	\$ 14,095	(\$ 133,222)

9. Postemployment Benefits Other Than Pensions

Healthcare Benefits

The District is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

9. Postemployment Benefits Other Than Pensions

Illinois statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees.

Other Postemployment Benefits

Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 75) became applicable for the District's year ended June 30, 2018. That Statement requires the District to disclose the obligation for other postemployment benefits (OPEB) and actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The District did not implement the provisions of GASB 75 and therefore the amount by which this disclosure would affect the financial statements is not reasonably determinable.

Teacher Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at <https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY23-CMS-THISF-Fin-Full.pdf>.

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the 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 make a contribution to the THIS Fund.

Contributions

Active members were required to contribute .90% of pay during the year ended June 30, 2024 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2024. For the year ended June 30, 2024, the District paid \$35,108 to the THIS Fund, which was 100% of the required contribution.

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

9. Postemployment Benefits Other Than Pensions

The percentage of employer required contributions in the future will not exceed 105% 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 District. The District recognized \$708,505 of revenue and expenditures during the year.

10. General Long-Term Debt

Changes in long-term liabilities during the year are as follows:

	Balance June 30, 2023	Debt Issued	Debt Retired	Balance June 30, 2024	Amount Due within One Year
General Obligation Debt Certificates					
Series 2014	\$ 296,480	\$ -	\$ 296,480	\$ -	\$ -
Total Long-Term Debt	\$ 296,480	\$ -	\$ 296,480	\$ -	\$ -

Legal Debt Margin

As of June 30, 2024, the legal debt limit of the District was \$56,209,471, based upon 6.9% of its 2023 equalized assessed valuation of \$814,630,017. The District currently has no debt subject to the debt limit, resulting in a legal debt margin of \$56,209,471 as of June 30, 2024.

2014 Series Debt Certificates

The 2014 Series Debt Certificates are general obligation certificates issued in the amount of \$2,631,023 on March 25, 2014. The Debt Certificates are payable in semi-annual installments beginning October 1, 2014. The interest rate of the debt certificates is 2.73%; interest is paid on October 1st and April 1st each year. Payments are made by the Debt Service Fund through transfers from the Educational Fund, Operations and Maintenance Fund or the Capital Projects Fund.

11. Commitments and Contingencies

Leases

The District leases copier equipment under an operating lease agreement expiring in February 2026. Lease payments for the year ended June 30, 2024 were \$15,651. Future minimum lease payments are as follows:

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Financial Statements
June 30, 2024

11. Commitments and Contingencies

Fiscal Year Ending June 30,	Total
2025	\$ 15,651
2026	<u>10,434</u>
	<u>\$ 26,085</u>

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, became applicable for the District's year ended June 30, 2022. That Statement requires the District to recognize certain lease assets and liabilities in the Statement of Assets, Liabilities and Fund Balance, including those previously classified as operating leases. GASB No. 87 replaces the previous lease accounting method and establishes a single reporting model for lease accounting based on the foundational principle that leases are financings of the right to use an asset. The District did not implement the provisions of GASB No. 87 due to reporting on the regulatory (cash) basis of accounting.

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, became applicable for the District's year ended June 30, 2023. The Statement requires the District to recognize certain subscription-based assets and subscription-based liabilities in the Statement of Assets, Liabilities and Fund Balance. The District did not implement the provisions of GASB No. 96 due to reporting on the regulatory (cash) basis of accounting.

Litigation

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. It is the opinion of management, based upon consultation with counsel, that liabilities arising from these proceedings, if any, will not be material to the District's financial position.

Grant Programs

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. Management believes any adjustments that may arise from the audits will be insignificant to District operations.

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Other Information

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information
 Teachers' Retirement System of the State of Illinois
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Last Ten Fiscal Years

	2024*	2023*	2022*	2021*
District's Proportion of the TRS Net Pension Liability	0.000461%	0.000479%	0.000507%	0.000500%
District's Proportionate Share of the Net Pension Liability	\$ 392,097	\$ 402,296	\$ 395,794	\$ 430,941
State's Proportionate Share of the Net Pension Liability Associated with the District	<u>33,838,149</u>	<u>34,896,535</u>	<u>33,171,748</u>	<u>33,753,506</u>
Total	<u>\$ 34,230,246</u>	<u>\$ 35,298,831</u>	<u>\$ 33,567,542</u>	<u>\$ 34,184,447</u>
District's Covered-Employee Payroll	4,835,563	4,903,678	4,550,897	4,197,602
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered-Employee Payroll	8.11%	8.20%	8.70%	10.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.90%	42.80%	45.10%	37.80%

Notes to Schedule:

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

<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017*</u>	<u>2016*</u>	<u>2015*</u>
0.000560%	0.000583%	0.001385%	0.001220%	0.001493%	0.001437%
\$ 454,267	\$ 454,632	\$ 1,058,015	\$ 963,104	\$ 978,310	\$ 874,420
<u>32,329,660</u>	<u>31,144,198</u>	<u>28,071,871</u>	<u>30,750,850</u>	<u>28,154,386</u>	<u>26,098,513</u>
<u>\$ 32,783,927</u>	<u>\$ 31,598,830</u>	<u>\$ 29,129,886</u>	<u>\$ 31,713,954</u>	<u>\$ 29,132,696</u>	<u>\$ 26,972,933</u>
4,374,910	4,175,487	3,791,406	3,869,747	4,174,975	4,231,158
10.38%	10.89%	27.91%	24.89%	23.43%	20.67%
39.64%	40.00%	39.26%	36.44%	41.47%	42.95%

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SALT CREEK SCHOOL DISTRICT NO. 48

Other Information

Teachers' Retirement System of the State of Illinois
Schedule of Employer Contributions
Last Ten Fiscal Years

Fiscal Year Ended June 30,*	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
2024	\$ 60,188	\$ 57,842	\$ 2,346	\$ 4,835,563	1.20%
2023	52,723	52,724	(1)	4,903,678	1.08%
2022	35,086	35,089	(2)	4,550,897	0.77%
2021	33,510	33,518	(8)	4,197,602	0.80%
2020	33,372	34,909	(1,537)	4,374,910	0.80%
2019	32,531	32,533	(2)	4,175,487	0.78%
2018	57,056	57,061	(5)	3,791,406	1.51%
2017	47,226	47,227	(1)	3,869,747	1.22%
2016	51,324	51,324	-	4,174,975	1.23%
2015	51,270	51,283	(13)	4,231,158	1.21%

Notes to Schedule:

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

Changes of Assumptions:

For the 2023 measurement year, the assumed investment rate of return was 7%, including an inflation rate of 2.50% and a real return of 4.50%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2022-2017 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information

Illinois Municipal Retirement Fund
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Calendar Years

Calendar Year Ended December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability				
Service Cost	\$ 82,517	\$ 80,197	\$ 80,765	\$ 87,493
Interest on the Total Pension Liability	611,766	596,727	607,820	595,451
Differences Between Expected and Actual Experience of the Total Pension Liability	153,296	179,011	(205,411)	193,227
Changes of Assumptions	(7,668)	-	-	(79,165)
Benefit Payments, Including Refunds of Employee Contributions	(657,093)	(642,218)	(629,573)	(616,504)
Net Change in Total Pension Liability	182,818	213,717	(146,399)	180,502
Total Pension Liability - Beginning	8,725,442	8,511,725	8,658,124	8,477,622
Total Pension Liability - Ending (A)	<u>\$ 8,908,260</u>	<u>\$ 8,725,442</u>	<u>\$ 8,511,725</u>	<u>\$ 8,658,124</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 32,183	\$ 30,695	\$ 53,109	\$ 50,380
Contributions - Employees	42,681	38,476	39,547	69,133
Net Investment Income	987,196	(1,508,083)	1,716,864	1,334,821
Benefit Payments, Including Refunds of Employee Contributions	(657,093)	(642,218)	(629,573)	(616,504)
Other (Net Transfer)	164,923	(74,369)	(110,539)	33,174
Net Change in Plan Fiduciary Net Position	569,890	(2,155,499)	1,069,408	871,004
Plan Fiduciary Net Position - Beginning	8,682,983	10,838,482	9,769,074	8,898,070
Plan Fiduciary Net Position - Ending (B)	<u>\$ 9,252,873</u>	<u>\$ 8,682,983</u>	<u>\$ 10,838,482</u>	<u>\$ 9,769,074</u>
Net Pension Liability/(Asset)- Ending (A) - (B)	<u>(\$ 344,613)</u>	<u>\$ 42,459</u>	<u>(\$ 2,326,757)</u>	<u>(\$ 1,110,950)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.87%	99.51%	127.34%	112.83%
Covered Valuation Payroll	\$ 948,464	\$ 855,020	\$ 798,396	\$ 802,221
Net Pension Liability/(Asset) as a Percentage of Covered Valuation Payroll	-36.33%	4.97%	-291.43%	-138.48%

2019	2018	2017	2016	2015	2014
\$ 76,822	\$ 71,759	\$ 80,595	\$ 78,818	\$ 86,568	\$ 109,013
572,736	575,650	580,738	560,102	553,664	513,731
265,706	(14,093)	137,623	217,590	31,111	143,349
-	180,041	(278,816)	-	-	335,431
(598,071)	(584,765)	(582,356)	(582,157)	(581,084)	(534,643)
317,193	228,592	(62,216)	274,353	90,259	566,881
8,160,429	7,931,837	7,994,053	7,719,700	7,629,441	7,062,560
<u>\$ 8,477,622</u>	<u>\$ 8,160,429</u>	<u>\$ 7,931,837</u>	<u>\$ 7,994,053</u>	<u>\$ 7,719,700</u>	<u>\$ 7,629,441</u>
\$ 16,848	\$ 47,591	\$ 37,735	\$ 47,401	\$ 47,565	\$ 64,520
36,541	33,232	34,912	35,397	31,570	38,867
1,532,746	(565,980)	1,495,664	538,840	39,527	477,970
(598,071)	(584,765)	(582,356)	(582,157)	(581,084)	(534,643)
69,512	102,351	(192,457)	101,104	180,124	58,361
1,057,576	(967,571)	793,498	140,585	(282,298)	105,075
7,840,494	8,808,065	8,014,567	7,873,982	8,156,280	8,051,205
<u>\$ 8,898,070</u>	<u>\$ 7,840,494</u>	<u>\$ 8,808,065</u>	<u>\$ 8,014,567</u>	<u>\$ 7,873,982</u>	<u>\$ 8,156,280</u>
<u>(\$ 420,448)</u>	<u>\$ 319,935</u>	<u>(\$ 876,228)</u>	<u>(\$ 20,514)</u>	<u>(\$ 154,282)</u>	<u>(\$ 526,839)</u>
104.96%	96.08%	111.05%	100.26%	102.00%	106.91%
\$ 783,612	\$ 698,838	\$ 696,225	\$ 684,002	\$ 701,543	\$ 830,385
-53.66%	45.78%	-125.85%	-3.00%	-21.99%	-63.45%

SALT CREEK SCHOOL DISTRICT NO. 48

Other Information Illinois Municipal Retirement Fund Schedule of Employer Contributions Last Ten Calendar Years

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2023	\$ 8,157	\$ 8,156	\$ 1	\$ 948,464	0.86%
2022	30,695	30,695	-	855,020	3.59%
2021	53,013	53,109	(96)	798,396	6.65%
2020	50,379	50,380	(1)	802,221	6.28%
2019	16,848	16,848	-	783,612	2.15%
2018	47,591	47,591	-	698,838	6.81%
2017	37,735	37,735	-	696,225	5.42%
2016	47,401	47,401	-	684,002	6.93%
2015	47,565	47,565	-	701,543	6.78%
2014	64,521	64,520	1	830,385	7.77%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 Contribution Rate*

Valuation Date:

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

Methods and Assumptions Used to Determine 2023 Contribution Rates:

Actuarial Cost Method: Aggregate Entry Age Normal.

Amortization Method: Level Percentage of Payroll, Closed.

Remaining Amortization Period: 20-Year Closed Period.

Asset Valuation Method: 5-Year Smoothed Market; 20% Corridor.

Wage Growth: 2.75%.

Price Inflation: 2.25%.

Salary Increases: 2.75% to 13.75% including Inflation.

Investment Rate of Return: 7.25%.

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation. There is a two year lag between the valuation date and rate setting.

Other Supplementary Information

District Funds

Governmental Funds

Educational Fund – to account for most of the instructional and administrative aspects of the District's operations.

Operations and Maintenance Fund – to account for operations, repairs, and maintenance of District property.

Debt Service Fund – to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest, and related costs.

Transportation Fund – to account for activity relating to student transportation to and from school.

Municipal Retirement / Social Security Fund – to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund as well as FICA and Medicare.

Capital Projects Fund – to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities.

Working Cash Fund – to account for financial resources held by the District that may be temporarily loaned to other funds.

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	\$ 8,063,483	\$ 8,131,864	\$ 68,381	\$ 8,534,866
Payments in Lieu of Taxes	1,450,000	1,329,505	(120,495)	2,181,048
Earnings on Investments	300,000	496,262	196,262	130,132
Food Service	33,700	47,342	13,642	38,055
Pupil Activities	24,107	28,377	4,270	19,990
Student Activity	-	41,305	41,305	35,766
Other Local Sources	82,377	72,142	(10,235)	103,062
Total Local Sources	9,953,667	10,146,797	193,130	11,042,919
State Sources				
Evidence Based Funding Formula	484,501	484,502	1	484,062
State Free Lunch	1,000	1,301	301	452
Other Restricted Revenue from State Sources	750	850	100	850
Total State Sources	486,251	486,653	402	485,364
Federal Sources				
National School Lunch Program	70,000	101,599	31,599	77,713
School Breakfast Program	20,000	22,179	2,179	22,142
Food Service Other	-	-	-	123
Title I - Low Income	230,626	221,591	(9,035)	132,016
Title IV - Safe And Drug Free Schools - Formula	-	1,243	1,243	2,455
Federal - Special Education - Preschool Flow - Through	5,129	4,883	(246)	4,912
Federal - Special Education - IDEA - Flow Through/Low Incidence	413,260	391,569	(21,691)	160,512
Title II - Teacher Quality	20,000	16,007	(3,993)	23,457
Medicaid Matching Funds - Administrative Outreach	20,000	15,010	(4,990)	14,548
Fee-for-Service Program	16,000	27,351	11,351	29,252
Other Restricted Revenue From Federal Sources	329,000	259,622	(69,378)	328,085
Total Federal Sources	1,124,015	1,061,054	(62,961)	795,215
Intergovernmental: On-Behalf of Payments	4,500,000	3,559,692	(940,308)	3,463,081
Total Receipts	16,063,933	15,254,196	(809,737)	15,786,579 <i>(Continued)</i>

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Budget	Actual	Variance with Budget Positive (Negative)	
DISBURSEMENTS				
Instruction				
Regular Programs				
Salaries	\$ 2,924,245	\$ 2,904,052	\$ 20,193	\$ 2,706,087
Employee Benefits	564,500	493,668	70,832	472,068
Purchased Services	52,400	61,705	(9,305)	41,714
Supplies and Materials	120,502	68,766	51,736	260,701
Capital Outlay	245,000	95,697	149,303	254,904
Other Objects	1,000	4,710	(3,710)	5,610
Non-Capitalized Equipment	7,200	5,475	1,725	-
Total Regular Programs	3,914,847	3,634,073	280,774	3,741,084
Special Education Programs				
Salaries	603,471	581,152	22,319	449,966
Employee Benefits	222,276	134,358	87,918	119,829
Purchased Services	1,000	918	82	23,665
Supplies and Materials	12,685	7,985	4,700	13,073
Capital Outlay	2,000	-	2,000	-
Total Special Education Programs	841,432	724,413	117,019	606,533
Special Education Programs Pre-K				
Salaries	235,692	199,951	35,741	128,969
Employee Benefits	66,800	41,315	25,485	29,018
Purchased Services	2,166	4,331	(2,165)	1,773
Supplies and Materials	9,587	1,667	7,920	5,722
Capital Outlay	2,000	-	2,000	-
Total Special Education Programs Pre-K	316,245	247,264	68,981	165,482
Educationally Deprived / Remedial				
Salaries	640,980	556,459	84,521	305,975
Employee Benefits	127,000	132,234	(5,234)	59,143
Purchased Services	-	450	(450)	-
Supplies and Materials	100	100	-	4,413
Capital Outlay	-	-	-	938
Total Educationally Deprived / Remedial	768,080	689,243	78,837	370,469
Interscholastic Programs				
Salaries	174,366	169,727	4,639	117,209
Employee Benefits	5,300	3,334	1,966	2,351
Purchased Services	3,500	3,330	170	3,280
Supplies and Materials	6,500	5,770	730	6,258
Other Objects	-	1,925	(1,925)	-
Total Interscholastic Programs	189,666	184,086	5,580	129,098

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Budget	Actual	Variance with Budget Positive (Negative)	
Summer School Programs				
Salaries	\$ 59,500	\$ 40,104	\$ 19,396	\$ 42,799
Employee Benefits	700	593	107	2,354
Supplies And Materials	5,000	1,993	3,007	559
Total Summer School Programs	65,200	42,690	22,510	45,712
Bilingual Programs				
Salaries	190,655	190,654	1	170,859
Employee Benefits	45,100	24,601	20,499	43,104
Purchased Services	-	2,785	(2,785)	4,405
Supplies and Materials	2,000	3,744	(1,744)	213
Total Bilingual Programs	237,755	221,784	15,971	218,581
Student Activity Fund Expenditures				
Other Objects	-	47,522	(47,522)	43,564
Alternative Programs				
Employee Benefits	-	32,207	(32,207)	-
Total Instruction	6,333,225	5,823,282	510,835	5,320,523
Support Services				
Attendance and Social Work Services				
Salaries	124,292	125,101	(809)	60,929
Employee Benefits	36,900	22,147	14,753	10,978
Purchased Services	-	180	(180)	120
Supplies and Materials	2,500	1,420	1,080	433
Other Objects	-	320	(320)	-
Total Social Work Services	163,692	149,168	14,524	72,460
Guidance Services				
Salaries	-	-	-	58,728
Employee Benefits	-	-	-	22,763
Purchased Services	249,000	190,609	58,391	-
Total Guidance Services	249,000	190,609	58,391	81,491
Health Services				
Salaries	249,243	201,208	48,035	146,938
Employee Benefits	44,600	48,174	(3,574)	40,685
Purchased Services	-	2,645	(2,645)	11,707
Supplies and Materials	8,500	2,503	5,997	13,350
Capital Outlay	-	4,190	(4,190)	-
Total Health Services	302,343	258,720	43,623	212,680

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
Psychological Services				
Salaries	\$ 74,652	\$ 80,808	(\$ 6,156)	\$ 69,001
Employee Benefits	2,100	1,558	542	1,483
Purchased Services	-	180	(180)	1,370
Supplies and Materials	3,000	-	3,000	5,020
Total Psychological Services	79,752	82,546	(2,794)	76,874
Speech Pathology & Audiology				
Salaries	120,857	120,856	1	96,851
Employee Benefits	30,550	27,512	3,038	23,714
Purchased Services	20,200	1,674	18,526	3,348
Supplies and Materials	2,000	1,011	989	1,224
Other Objects	-	67	(67)	-
Total Speech Pathology & Audiology	173,607	151,120	22,487	125,137
Other Support Services - Pupils				
Salaries	81,456	72,079	9,377	37,378
Employee Benefits	-	6,600	(6,600)	-
Total Other Support Services - Pupils	81,456	78,679	2,777	37,378
Improvement of Instruction Services				
Salaries	225,784	213,994	11,790	167,186
Employee Benefits	34,900	36,744	(1,844)	30,420
Purchased Services	103,259	123,888	(20,629)	55,502
Supplies and Materials	115,500	60,350	55,150	4,487
Capital Outlay	4,500	2,498	2,002	-
Other Objects	3,000	2,239	761	1,359
Total Improvement of Instruction Services	486,943	439,713	47,230	258,954
Educational Media Services				
Salaries	106,339	112,072	(5,733)	171,704
Employee Benefits	29,400	31,502	(2,102)	57,604
Purchased Services	6,500	8,321	(1,821)	43,957
Supplies and Materials	25,500	11,963	13,537	25,283
Other Objects	-	31	(31)	-
Total Educational Media Services	167,739	163,889	3,850	298,548
Assessment And Testing				
Purchased Services	67,500	129,584	(62,084)	-

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
Board of Education Services				
Salaries	\$ 26,000	\$ 28,927	(\$ 2,927)	\$ 28,856
Employee Benefits	50,240	61,788	(11,548)	5,118
Purchased Services	584,500	409,776	174,724	482,820
Supplies and Materials	55,000	20,863	34,137	30,162
Other Objects	13,000	11,232	1,768	30
Total Board of Education Services	<u>728,740</u>	<u>532,586</u>	<u>196,154</u>	<u>546,986</u>
Executive Administration Services				
Salaries	304,677	330,500	(25,823)	314,910
Employee Benefits	33,100	53,894	(20,794)	16,222
Purchased Services	68,000	13,091	54,909	1,074
Supplies and Materials	15,000	7,283	7,717	463
Capital Outlay	6,000	2,398	3,602	2,518
Other Objects	15,000	7,362	7,638	6,235
Total Executive Administration Services	<u>441,777</u>	<u>414,528</u>	<u>27,249</u>	<u>341,422</u>
Special Area Administrative				
Salaries	135,159	133,003	2,156	143,936
Employee Benefits	28,300	25,753	2,547	35,087
Purchased Services	8,000	8,467	(467)	2,078
Supplies and Materials	8,000	240	7,760	3,306
Capital Outlay	1,250	1,249	1	-
Other Objects	3,000	900	2,100	-
Total Special Area Administrative	<u>183,709</u>	<u>169,612</u>	<u>14,097</u>	<u>184,407</u>
Office of the Principal Services				
Salaries	676,928	700,615	(23,687)	628,879
Employee Benefits	97,400	86,831	10,569	81,065
Purchased Services	12,100	6,146	5,954	6,787
Supplies and Materials	25,800	17,600	8,200	11,203
Capital Outlay	-	9,592	(9,592)	-
Other Objects	2,100	858	1,242	-
Non-Capitalized Equipment	5,000	2,931	2,069	-
Total Office of the Principal Services	<u>819,328</u>	<u>824,573</u>	<u>(5,245)</u>	<u>727,934</u>
Direction of Business Support				
Salaries	-	-	-	84,000
Employee Benefits	-	108	(108)	1,278
Purchased Services	-	-	-	121
Supplies and Materials	-	-	-	704
Other Objects	-	-	-	375
Total Direction of Business Support	<u>-</u>	<u>108</u>	<u>(108)</u>	<u>86,478</u>

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund

Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2024
with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
Fiscal Services				
Salaries	\$ 191,456	\$ 191,998	(\$ 542)	\$ 158,958
Employee Benefits	39,600	33,954	5,646	23,120
Purchased Services	49,500	35,534	13,966	14,326
Supplies and Materials	39,000	14,503	24,497	1,893
Capital Outlay	5,000	2,073	2,927	4,186
Other Objects	7,500	21,366	(13,866)	2,598
Total Fiscal Services	332,056	299,428	32,628	205,081
Food Services				
Salaries	-	-	-	68,101
Employee Benefits	14,100	8,568	5,532	-
Purchased Services	131,000	113,269	17,731	95,388
Supplies and Materials	5,000	1,011	3,989	2,554
Other Objects	-	2,331	(2,331)	-
Total Food Services	150,100	125,179	24,921	166,043
Internal Services				
Purchased Services	-	3,529	(3,529)	-
Plan, Research, Evaluation Services				
Purchased Services	-	-	-	28,112
Staff Services				
Salaries	87,640	74,038	(74,038)	-
Employee Benefits	-	-	87,640	-
Purchased Services	33,000	19,458	(19,458)	29,862
Supplies And Materials	5,000	1,466	31,534	-
Capital Outlay	1,250	1,249	3,751	-
Other Objects	1,000	112	1,138	-
Total Staff Services	127,890	96,323	(95,323)	29,862
Data Processing Services				
Purchased Services	380,000	378,439	(378,439)	178,133
Supplies And Materials	40,000	8,042	371,958	-
Total Data Processing Services	420,000	386,481	(386,481)	178,133
Total Support Services	4,975,632	4,496,375	479,257	3,657,980

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Educational Fund

Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2024
with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
Community Services				
Salaries	\$ 5,450	\$ 5,450	\$ -	\$ 8,707
Employee Benefits	-	-	-	427
Purchased Services	39,479	34,968	4,511	47,265
Supplies and Materials	3,843	5,096	(1,253)	9,888
Total Community Services	48,772	45,514	3,258	66,287
Payments to Other Districts and Governmental Units				
Payments to Other Governmental Units (In-State)				
Payments for Special Education Programs				
Purchased Services	185,867	95,880	89,987	14,258
Other Objects	1,096,896	1,064,757	32,139	701,705
Total Payments to Other Districts and Governmental Units	1,282,763	1,160,637	122,126	715,963
Intergovernmental: On-Behalf Payments	4,500,000	3,559,692	940,308	3,463,081
Provision For Contingencies	350,000	-	350,000	-
Total Disbursements	17,490,392	15,085,500	2,404,892	13,223,834
Net Change in Fund Balance	(\$ 1,426,459)	168,696	\$ 1,595,155	2,562,745
Fund Balance, Beginning of Year		14,470,352		11,907,607
Fund Balance, End of Year		\$ 14,639,048		\$ 14,470,352

SALT CREEK SCHOOL DISTRICT NO. 48

Operations and Maintenance Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	\$ 2,196,951	\$ 2,230,889	\$ 33,938	\$ 1,196,108
Corporate Personal Property Replacement Taxes	100,000	100,000	-	10,000
Earnings on Investments	50,000	77,251	27,251	19,455
Other Local Sources	221,000	203,761	(17,239)	191,285
Total Local Sources	2,567,951	2,611,901	43,950	1,416,848
State Sources				
School Infrastructure - Maintenance Projects	50,000	50,000	-	-
Federal Sources				
Other Restricted Revenue From Federal Sources	-	4,096	4,096	-
Total Receipts	2,617,951	2,665,997	48,046	1,416,848
DISBURSEMENTS				
Support Services				
Operation and Maintenance of Plant Services				
Salaries	96,000	91,304	4,696	91,543
Employee Benefits	13,370	11,567	1,803	10,876
Purchased Services	1,164,500	1,199,608	(35,108)	658,181
Supplies and Materials	219,000	161,235	57,765	154,198
Capital Outlay	900,000	262,493	637,507	109,571
Other	251,000	248,162	2,838	-
Total Support Services	2,643,870	1,974,369	669,501	1,024,369
Provision For Contingencies	25,000	-	25,000	-
Total Disbursements	2,668,870	1,974,369	694,501	1,024,369
Excess (Deficiency) of Receipts over Disbursements	(50,919)	691,628	742,547	392,479

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Operations and Maintenance Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
OTHER FINANCING SOURCES				
Permanent Transfer From Capital Projects Fund	\$ -	\$ -	\$ -	\$ 273,472
Proceeds from the Sale of Assets	-	-	-	24,500
Total Other Financing Sources	-	-	-	297,972
Net Change in Fund Balance	(\$ 50,919)	691,628	\$ 742,547	690,451
Fund Balance, Beginning of Year		2,169,643		1,479,192
Fund Balance, End of Year		\$ 2,861,271		\$ 2,169,643

SALT CREEK SCHOOL DISTRICT NO. 48

Debt Service Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes - General Levy	\$ -	\$ 25	\$ 25	\$ 827,207
Earnings On Investments	19,600	18,350	(1,250)	6,339
Total Receipts	19,600	18,375	(1,225)	833,546
DISBURSEMENTS				
Debt Service				
Interest on Debt	6,085	5,908	177	80,821
Principal on Debt	302,565	296,480	6,085	1,963,549
Other Debt Service Fees	2,000	-	2,000	-
Total Disbursements	310,650	302,388	8,262	2,044,370
Net Change in Fund Balance	(\$ 291,050)	(284,013)	\$ 7,037	(1,210,824)
Fund Balance, Beginning of Year		709,424		1,920,248
Fund Balance, End of Year		\$ 425,411		\$ 709,424

SALT CREEK SCHOOL DISTRICT NO. 48

Transportation Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance with Budget Positive (Negative)	2023
	Budget	Actual		Actual
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
General Levy	\$ 530,692	\$ 535,615	\$ 4,923	\$ 700,354
Corporate Personal Property				
Replacement Taxes	5,000	5,000	-	1,000
Transportation Fees	-	-	-	666
Earnings on Investments	30,000	45,171	15,171	11,308
Other Local Sources	-	-	-	2,774
Total Local Sources	565,692	585,786	20,094	716,102
State Sources				
Transportation - Regular	4,404	6,713	2,309	29,226
Transportation - Special Education	161,700	214,492	52,792	180,781
Total State Sources	166,104	221,205	55,101	210,007
Total Receipts	731,796	806,991	75,195	926,109
DISBURSEMENTS				
Support Services				
Pupil Transportation Services				
Purchased Services	969,600	897,982	71,618	710,689
Provision for Contingencies	25,000	-	25,000	-
Total Disbursements	994,600	897,982	96,618	710,689
Net Change in Fund Balance	(\$ 262,804)	(90,991)	\$ 171,813	215,420
Fund Balance, Beginning of Year		1,264,929		1,049,509
Fund Balance, End of Year		\$ 1,173,938		\$ 1,264,929

SALT CREEK SCHOOL DISTRICT NO. 48

Municipal Retirement / Social Security Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Budget	Actual	Variance with Budget Positive (Negative)	
RECEIPTS				
Local Sources				
Ad Valorem Taxes				
IMRF Levy	\$ 64,520	\$ 65,288	\$ 768	\$ 62,577
Social Security/Medicare Levy	88,103	89,410	1,307	75,421
Corporate Personal Property Replacement				
Taxes	10,000	10,000	-	1,000
Earnings on Investments	3,000	3,412	412	1,297
	<u>165,623</u>	<u>168,110</u>	<u>2,487</u>	<u>140,295</u>
DISBURSEMENTS				
Instruction - Employee Benefits				
Regular Programs	41,100	42,367	(1,267)	40,381
Special Education Programs	22,200	27,866	(5,666)	20,857
Special Education Programs Pre-K	4,200	5,278	(1,078)	1,685
Educationally Deprived/Remedial Programs	8,600	7,577	1,023	4,090
Interscholastic Programs	2,600	3,254	(654)	2,068
Summer School Programs	1,500	1,066	434	282
Bilingual Programs	2,800	2,714	86	2,329
	<u>83,000</u>	<u>90,122</u>	<u>(7,122)</u>	<u>71,692</u>
Support Services - Employee Benefits				
Attendance and Social Work Services	1,900	1,762	138	864
Guidance Services	-	-	-	698
Health Services	12,800	11,932	868	8,232
Psychological Services	1,300	1,250	50	1,018
Speech Pathology and Audiology Services	2,000	1,591	409	3,198
Other Support Services - Pupils	7,000	5,514	1,486	4,247
Improvement of Instruction Services	5,300	3,859	1,441	11,212
Educational Media Services	9,600	8,239	1,361	-
Board of Education Services	2,200	1,797	403	2,633
Executive Administration Services	12,800	15,759	(2,959)	12,672
Special Area Administrative Services	7,100	6,096	1,004	6,842
Office of the Principal Services	23,700	20,427	3,273	20,778
Direction of Business Support Services	-	111	(111)	1,251
Fiscal Services	12,000	9,933	2,067	14,808
Operation and Maintenance of				
Plant Services	14,500	7,502	6,998	8,440
Food Services	1,300	1,075	225	5,209
	<u>113,500</u>	<u>96,847</u>	<u>16,653</u>	<u>102,102</u>

(Continued)

SALT CREEK SCHOOL DISTRICT NO. 48

Municipal Retirement / Social Security Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
Total Disbursements	\$ 196,500	\$ 186,969	\$ 9,531	\$ 173,794
Net Change in Fund Balance	(<u>\$ 30,877</u>)	(18,859)	<u>\$ 12,018</u>	(33,499)
Fund Balance, Beginning of Year		<u>145,066</u>		<u>178,565</u>
Fund Balance, End of Year		<u>\$ 126,207</u>		<u>\$ 145,066</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Capital Projects Fund
 Schedule of Cash Receipts, Disbursements
 and Changes in Fund Balance - Budget and Actual
 for the Year Ended June 30, 2024
 with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023
	Budget	Actual	Variance with Budget Positive (Negative)	
RECEIPTS				
Total Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS				
Total Disbursements	-	-	-	-
Excess (Deficiency) of Receipts over Disbursements	-	-	-	-
OTHER FINANCING (USES)				
Permanent Transfer to O&M Fund	-	-	-	(273,472)
Total Other Financing (Uses)	-	-	-	(273,472)
Net Change in Fund Balance	<u>\$ -</u>	-	<u>\$ -</u>	(273,472)
Fund Balance, Beginning of Year		-		<u>273,472</u>
Fund Balance, End of Year		<u>\$ -</u>		<u>\$ -</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Working Cash Fund

Schedule of Cash Receipts, Disbursements
and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2024
with Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023
	Budget	Actual	Variance with Budget Positive (Negative)	Actual
RECEIPTS				
Local Sources				
Earnings on Investments	\$ 9,000	\$ 9,896	\$ 896	\$ 2,439
Total Receipts	9,000	9,896	896	2,439
DISBURSEMENTS				
Total Disbursements	-	-	-	-
Net Change in Fund Balance	\$ 9,000	9,896	\$ 896	2,439
Fund Balance, Beginning of Year		272,763		270,324
Fund Balance, End of Year		\$ 282,659		\$ 272,763

Other Supplemental Schedules

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Property Tax Rates, Extensions and Collections Last Ten Tax Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed Valuation	<u>\$ 814,630,017</u>	<u>\$ 806,864,644</u>	<u>\$ 772,591,107</u>	<u>\$ 752,054,780</u>	<u>\$ 728,305,691</u>
Rates Extended					
Educational	0.9956	1.0615	1.0925	1.0825	1.0914
Operations and Maintenance	0.3731	0.1831	0.1135	0.1346	0.1357
Bond & Interest	-	-	0.2278	0.2346	0.2418
Transportation	0.0487	0.0886	0.0884	0.0829	0.0835
Municipal Retirement	0.0085	0.0080	0.0078	0.0079	0.0027
Social Security	0.0116	0.0110	0.0078	0.0079	0.0027
Aggregate Refunds	<u>0.0016</u>	<u>0.0021</u>	<u>0.0038</u>	<u>-</u>	<u>-</u>
Total Rates Extended	<u>1.4391</u>	<u>1.3543</u>	<u>1.5416</u>	<u>1.5504</u>	<u>1.5578</u>
Levies Extended					
Educational	\$ 8,110,456	\$ 8,564,868	\$ 8,440,558	\$ 8,140,993	\$ 7,948,728
Operations and Maintenance	3,039,385	1,477,369	876,891	1,012,266	988,311
Bond & Interest	-	-	1,759,963	1,764,321	1,761,043
Transportation	396,725	714,882	682,971	623,453	608,136
Municipal Retirement	69,244	64,549	60,262	59,412	19,664
Social Security	94,497	88,755	60,262	59,412	19,664
Aggregate Refunds	<u>13,034</u>	<u>16,944</u>	<u>29,358</u>	<u>-</u>	<u>-</u>
Total Levies Extended	<u>\$ 11,723,341</u>	<u>\$ 10,927,367</u>	<u>\$ 11,910,265</u>	<u>\$ 11,659,857</u>	<u>\$ 11,345,546</u>
Total Collections	<u>\$ 5,936,896</u>	<u>\$ 10,914,569</u>	<u>\$ 11,880,272</u>	<u>\$ 11,630,911</u>	<u>\$ 11,333,121</u>
Percentage Collected	<u>50.64%</u>	<u>99.88%</u>	<u>99.75%</u>	<u>99.75%</u>	<u>99.89%</u>

Source of Information: Office of DuPage County Clerk.

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>\$ 687,101,833</u>	<u>\$ 648,446,724</u>	<u>\$ 613,748,356</u>	<u>\$ 583,683,744</u>	<u>\$ 550,893,161</u>
1.0689	1.1070	1.1830	1.0610	1.1983
0.1768	0.1820	0.1258	0.3083	0.2908
0.2564	0.2715	-	-	-
0.0742	0.0714	0.0802	0.0770	0.0212
0.0123	0.0129	0.0154	0.0155	0.0194
0.0123	0.0129	0.0154	0.0155	0.0194
-	-	-	-	-
<u>1.6009</u>	<u>1.6577</u>	<u>1.4198</u>	<u>1.4773</u>	<u>1.5491</u>
\$ 7,344,431	\$ 7,178,305	\$ 7,260,643	\$ 6,192,885	\$ 6,601,353
1,214,796	1,180,172	772,096	1,799,497	1,601,997
1,761,729	1,760,533	-	-	-
509,829	462,991	492,226	449,436	116,789
84,514	83,650	94,517	90,471	106,873
84,514	83,650	94,517	90,471	106,873
-	-	-	-	-
<u>\$ 10,999,813</u>	<u>\$ 10,749,301</u>	<u>\$ 8,713,999</u>	<u>\$ 8,622,760</u>	<u>\$ 8,533,885</u>
<u>\$ 10,978,425</u>	<u>\$ 10,739,695</u>	<u>\$ 8,701,196</u>	<u>\$ 8,584,957</u>	<u>\$ 8,527,023</u>
<u>99.81%</u>	<u>99.91%</u>	<u>99.85%</u>	<u>99.56%</u>	<u>99.92%</u>

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Per Capita Operating Cost and Tuition Charge for the Years Ended June 30, 2024 and June 30, 2023

Per Capita Operating Cost	<u>2024</u>	<u>2023</u>
Average Daily Attendance (ADA)	462	443
Operating Costs		
Education	\$ 11,478,286	\$ 9,717,189
Operations and Maintenance	1,974,369	1,024,369
Debt Service	302,388	2,044,370
Transportation	897,982	710,689
Municipal Retirement/Social Security	186,969	173,794
Subtotal	<u>14,839,994</u>	<u>13,670,411</u>
Less Revenues/Expenditures of Not Applicable to Regular Programs		
Special Education Program Pre-K	252,542	167,167
Summer School Programs	43,756	45,994
Community Services	45,514	66,287
Payments to Other Governmental Units	1,160,637	715,963
Capital Outlay	381,439	372,117
Non-Capitalized Equipment	8,406	-
Debt Principal Retired	296,480	1,963,549
Subtotal	<u>2,188,774</u>	<u>3,331,077</u>
Operating Costs	<u>12,651,220</u>	<u>10,339,334</u>
Estimated Operating Expenditures Per Pupil - Based on ADA	<u>\$ 27,409</u>	<u>\$ 23,316</u>
Tuition Charge		
Operating Costs	\$ 12,651,220	\$ 10,339,334
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	<u>1,786,799</u>	<u>1,440,205</u>
Net Operating Costs	10,864,421	8,899,129
Depreciation Allowance	<u>732,526</u>	<u>692,869</u>
Allowable Tuition Costs	<u>11,596,947</u>	<u>9,591,998</u>
Per Capita Tuition Charge - Based on ADA	<u><u>\$ 25,125</u></u>	<u><u>\$ 21,630</u></u>

**SALT CREEK SCHOOL
DISTRICT NO. 48
VILLA PARK, ILLINOIS**

**SINGLE AUDIT REPORT
JUNE 30, 2024**

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ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2024

DISTRICT/JOINT AGREEMENT NAME Salt Creek School District 48	RCDT NUMBER 19-022-0480-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 66-004133	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Wermer, Rogers, Doran & Ruzon, LLC 755 Essington Road Joliet, IL 60435	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 1110 South Villa Park Villa Park, Illinois 60181		E-MAIL ADDRESS: kan@wrdr.com	
		NAME OF AUDIT SUPERVISOR Katie A. Napier	
		CPA FIRM TELEPHONE NUMBER 815-730-6250	FAX NUMBER 815-815-846-2313

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion



To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

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

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 Salt Creek School District No. 48 (District), as of and for the year ended June 30, 2024, 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 10, 2024. In our report, our opinion was adverse because the basic financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America. The basic financial statements were issued to comply with regulatory provisions prescribed by the Illinois State Board of Education on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Additionally, our opinion on the basic financial statements was qualified due to the omission of certain disclosures related to postemployment benefits.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 opinion 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 have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2024-001, that we consider to be a material weakness.

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*.

District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wermer, Rogerz, Doran, + Ruzon. 22C

October 10, 2024



To the Board of Education
Salt Creek School District No. 48
Villa Park, Illinois

**Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance in Accordance with the Uniform Guidance; and
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Salt Creek School District No. 48 (District)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 10, 2024. In our report, our opinion was adverse because the basic financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America. The basic financial statements were issued to comply with regulatory provisions prescribed by the Illinois State Board of Education on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion on the basic financial statements was qualified due to the omission of certain disclosures related to postemployment benefits. Except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to audit the disclosures related to postemployment benefits, the financial statements of the District were presented fairly, in all material respects, on the regulatory (cash) basis of accounting. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Wermer, Roger, Doran, + Runyon, LLC

October 10, 2024

SALT CREEK ELEMENTARY SCHOOL DISTRICT #48
19-022-0480-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	AL Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients					
U.S. Department of Agriculture:											
Flow-Through from the Illinois State Board of Education:											
<i>Child Nutrition Cluster:</i>											
National School Lunch Program	10.555	2024-4210	\$ -	\$ 56,826	\$ -	\$ -	\$ 56,826	\$ -	\$ -	\$ 56,826	n/a
National School Lunch Program	10.555	2023-4210	48,483	8,628	48,483	-	8,628	-	-	57,111	n/a
Nutrition Supply Chain Assistance	10.555	2024-4210-SC	-	16,748	-	-	16,748	-	-	16,748	n/a
Nutrition Supply Chain Assistance	10.555	2023-4210-SC	-	18,744	-	-	18,744	-	-	18,744	n/a
Non-Cash Commodities Received:											
Department of Agriculture - Food Distribution	10.555	2024-4999	-	7,044	-	-	7,044	-	-	7,044	n/a
Department of Agriculture - Food Distribution	10.555	2023-4999	5,418	-	5,418	-	-	-	-	5,418	n/a
Department of Defense - Fresh Fruits and Vegetables	10.555	2024-4999	-	5,276	-	-	5,276	-	-	5,276	n/a
Department of Defense - Fresh Fruits and Vegetables	10.555	2023-4999	5,366	-	5,366	-	-	-	-	5,366	n/a
Flow-Through from Processors:											
USDA Commodity Rebate	10.555	2023-4299	123	-	123	-	-	-	-	123	n/a
Total CFDA 10.555			59,390	113,266	59,390	-	113,266	-	-	172,656	n/a
Flow-Through from the Illinois State Board of Education:											
School Breakfast Program	10.553	2024-4220	-	19,378	-	-	19,378	-	-	19,378	n/a
School Breakfast Program	10.553	2023-4220	13,820	2,801	13,820	-	2,801	-	-	16,621	n/a
Total CFDA 10.553			13,820	22,179	13,820	-	22,179	-	-	35,999	n/a
Total Child Nutrition Cluster			73,210	135,445	73,210	-	135,445	-	-	208,655	n/a
State Pandemic Electronic Benefit Transfer (P-EBT) - ARP Nutrition	10.649	2023-4210-BT	-	653	-	-	653	-	-	653	n/a
Total CFDA 10.649			-	653	-	-	653	-	-	653	n/a
Total U.S. Department of Agriculture			73,210	136,098	73,210	-	136,098	-	-	209,308	n/a
Federal Communications Commission:											
Flow-Through from the Universal Service Administrative Company											
Emergency Connectivity Fund Program	32.009	2023-4998	-	4,096	-	-	4,096	-	-	4,096	n/a
Total Federal Communications Commission			-	4,096	-	-	4,096	-	-	4,096	n/a
U.S. Department of Education:											
Flow-Through from the Illinois State Board of Education:											
Title I - Low Income (M)	84.010A	2024-4300	-	124,091	-	-	125,327	-	-	125,327	125,327
Title I - Low Income	84.010A	2023-4300	92,250	-	92,250	-	-	-	-	92,250	92,250
Title I - School Improvement & Accountability (M)	84.010A	2024-4331	-	97,500	-	-	107,000	-	-	107,000	107,000
Title I - School Improvement & Accountability	84.010A	2023-4331	23,262	-	23,262	-	-	-	-	23,262	24,500
Total CFDA 84.010A			115,512	221,591	115,512	-	232,327	-	-	347,839	349,077
Title II - Teacher Quality	84.367A	2024-4932	-	15,521	-	-	18,352	-	-	18,352	20,000
Title II - Teacher Quality	84.367A	2023-4932	20,929	486	21,415	-	-	-	-	21,415	21,831
Total CFDA 84.367A			20,929	16,007	21,415	-	18,352	-	-	39,767	41,831
Title IVA Student Support and Academic Enrichment Program	84.424A	2024-4400	-	1,243	-	-	1,243	-	-	1,243	1,243
Title IVA Student Support and Academic Enrichment Program	84.424A	2023-4400	2,455	-	2,455	-	-	-	-	2,455	2,455
Total CFDA 84.424A			2,455	1,243	2,455	-	1,243	-	-	3,698	3,698
Special Education Cluster:											
ID.E.A. - Pre-school Flow Through	84.173A	2024-4600	-	4,883	-	-	5,129	-	-	5,129	5,129
ID.E.A. - Pre-school Flow Through	84.173A	2023-4600	4,912	-	4,912	-	-	-	-	4,912	4,912
Total CFDA 84.173A			4,912	4,883	4,912	-	5,129	-	-	10,041	10,041
ID.E.A. - Pre-school Flow Through - ARP IDEA	84.173X	2024-4998-PS	-	-	-	-	87	-	-	87	87
Total CFDA 84.173X			-	-	-	-	87	-	-	87	87
ID.E.A. - Flow Through	84.027A	2024-4620	-	287,873	-	-	303,542	-	-	303,542	309,564
ID.E.A. - Flow Through	84.027A	2023-4620	136,388	103,696	242,084	-	-	-	-	242,084	278,356
Total CFDA 84.027A			136,388	391,569	242,084	-	303,542	-	-	545,626	587,920
ID.E.A. - Flow Through - ARP IDEA	84.027X	2024-4998-ID	-	-	-	-	3,095	-	-	3,095	12,933
Total CFDA 84.027X			-	-	-	-	3,095	-	-	3,095	12,933
Total Special Education Cluster			143,300	396,452	246,996	-	311,853	-	-	568,849	610,961

(Continued)

SALT CREEK ELEMENTARY SCHOOL DISTRICT #48
19-022-0480-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	AL Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients					
Direct Award:											
Innovative Approaches to Literacy: Full-Service Community Schools	84.215K	S215K220225	\$ -	\$ 80,000	\$ 45,163	\$ -	\$ 34,837	\$ -	\$ -	\$ 80,000	\$ 80,000
Total CFDA 84.215K			-	80,000	45,163	-	34,837	-	-	80,000	80,000
Total U.S. Department of Education			282,196	715,293	431,541	-	598,612	-	-	1,030,153	1,085,587
U.S. Department of Health and Human Services:											
Flow-Through from School Association for Special Education in DuPage:											
Medicaid Administrative Outreach	93.778	2024-4991	-	15,010	-	-	15,010	-	-	15,010	n/a
Medicaid Administrative Outreach	93.778	2023-4991	14,548	-	14,548	-	-	-	-	14,548	n/a
Total Medicaid Cluster			14,548	15,010	14,548	-	15,010	-	-	29,558	-
Flow-Through from Illinois Department of Public Health:											
Public Health Emergency Response (M)	93.354	NU90TP922159	-	179,622	-	-	240,500	-	-	240,500	240,500
Total U.S. Department of Health and Human Services			14,548	194,632	14,548	-	255,510	-	-	270,058	240,500
TOTAL FEDERAL AWARDS			\$ 369,954	\$ 1,050,119	\$ 519,299	\$ -	\$ 994,316	\$ -	\$ -	\$ 1,513,615	n/a

(M) - Program was audited as a major program as defined by the Uniform Guidance.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

SALT CREEK SCHOOL DISTRICT NO. 48

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Salt Creek School District No. 48 and is presented on the regulatory (cash) basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule differed from amounts presented in, or used in the preparation of, the basic financial statements.

Non-Cash Transactions

The schedule of expenditures of federal awards includes amounts that represent non-cash transactions. The value of these non-cash transactions was determined by the monthly commodities credits received against food purchases made during the fiscal year for the National School Lunch Program.

Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements

Revenues Per Schedule of Expenditures of Federal Awards	\$ 1,050,119
Less - Noncash Food Commodities	(12,320)
Add - Medicaid Fees-For-Services Program	<u>27,351</u>
Total Federal Revenues Per Financial Statements	<u>\$ 1,065,150</u>

Subrecipients, Insurance, and Loans

Of the federal expenditures presented in the schedule, the District did not provide any federal awards to subrecipients. The District did not have any federal insurance in effect during the year and did not have any federal loans or loan guarantees outstanding at year end.

De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance § 200.414 Indirect Facilities and Administration Costs.

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Summary of Auditor's Results

1. The auditor's report expressed an adverse opinion because the financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America. The financial statements were issued to comply with regulatory provisions prescribed by the Illinois State Board of Education on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion on the financial statements was qualified due to the omissions of certain disclosures related to postemployment benefits. Except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to audit the disclosures related to postemployment benefits, the financial statements of the District were presented fairly, in all material respects, on the regulatory (cash) basis of accounting.

Internal Control Over Financial Reporting

2. There was one material weakness (see finding 2024-001) reported relating to internal control over financial reporting.
3. There were no significant deficiencies that were not considered to be material weaknesses reported relating to internal control over financial reporting.
4. No instances of noncompliance material to the financial statements of the District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

5. The auditor's report on compliance for each major federal award program of the District, expressed an unmodified opinion on each major federal program.
6. No material weaknesses were disclosed during the audit of compliance over major federal award programs.
7. No significant deficiencies that were not considered to be material weaknesses were disclosed during the audit of compliance over each major federal award program.
8. There were no audit findings that were required to be reported in accordance with Uniform Guidance, § 200.516.
9. The following programs were tested as major programs:

U.S. Department of Education:	
Title I – Low Income; Title I – School Improvement & Accountability	AL No. 84.010A
U.S. Department of Health and Human Services:	
Public Health Emergency Response	AL No. 93.354
10. The threshold for distinguishing Type A and B programs was \$750,000.
11. The District was not determined to be a low-risk auditee.

SALT CREEK SCHOOL DISTRICT NO. 48

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Findings Relating to the Financial Statements

There was one financial statement finding reported for the fiscal year ended June 30, 2024. See finding 2024-001.

Findings and Questioned Costs for Federal Awards

There were no federal award findings reported for the fiscal year ended June 30, 2024.

Salt Creek School District 48
19-022-0480-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2024 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2013

3. Criteria or specific requirement

Proper internal control over the preparation of the financial statements, including disclosures, should include a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. This review should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles applicable to governments, Governmental Accounting Standards Board Statements, and knowledge of the District's activities and operations.

4. Condition

Currently, the District's personnel do not have sufficient financial reporting and accounting knowledge to perform a thorough review of the District's financial statements and related disclosures to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected.

5. Context

The condition is limited to external financial reporting in accordance with accounting principles applicable to governments, due to the complex nature of governmental accounting. After reviewing financial statement preparation procedures, adjusting journal entries, and financial statements with District management, the District was able to oversee WRDR's financial statement preparation and related services.

6. Effect

A material omission or other error in the financial statements of the District could go undetected by District personnel.

7. Cause

The District's personnel had not received sufficient training in governmental financial reporting.

8. Recommendation

We recommend the District assign an employee the responsibility of becoming knowledgeable in governmental accounting and financial reporting. Such knowledge could be obtained through reviewing governmental accounting textbooks, Governmental Accounting Standards Board Statements and report review checklists and by attending governmental accounting seminars.

9. Management's response

Management concurs with the finding. The District will implement a plan after evaluating its options.

SALT CREEK SCHOOL DISTRICT NO. 48

Summary Schedule of Prior Year Audit Findings For the Year Ended June 30, 2024

There was one finding reported for the fiscal year ended June 30, 2023.

Finding Number: 2023-001

Condition:

The District's personnel do not have sufficient financial reporting and accounting knowledge to perform a thorough review of the District's financial statements and related disclosures to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected.

Current Status:

We noted no change in the status and have repeated the finding as 2024-001.

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account	Account Description	Budget	Monthly	YTD	(Under) / Over
10 R 1111	Current Taxes	3,800,000.00	0.00	0.00	3,800,000.00
10 R 1112	Back Taxes 1 Year Prior	3,840,977.00	2,966,174.37	3,085,849.15	755,127.85
10 R 1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
10 R 1114	Aggregate Refunds	0.00	4,766.85	4,959.18	(4,959.18)
	<i>Total Property Taxes</i>	<i>7,640,977.00</i>	<i>2,970,941.22</i>	<i>3,090,808.33</i>	<i>4,550,168.67</i>
10 R 1230	Corporate Rplcmt Tax	1,200,000.00	0.00	170,747.89	1,029,252.11
10 R 1510	Checking Interest	350,000.00	60,994.81	185,407.83	164,592.17
10 R 1611	Student Lunch	40,000.00	3,550.29	8,629.34	31,370.66
10 R 1612	Student Brkfst	6,000.00	0.00	2,214.03	3,785.97
10 R 1620	Adult Hot Lunch	0.00	0.00	0.00	0.00
	<i>Total Student Lunch & Breakfast</i>	<i>46,000.00</i>	<i>3,550.29</i>	<i>10,843.37</i>	<i>35,156.63</i>
10 R 1720	School Fees	0.00	0.00	0.00	0.00
10 R 1725	School Tech Fees	0.00	25.00	(75.00)	75.00
10 R 1730	Student Sports Fees	0.00	0.00	0.00	0.00
10 R 1731	PE Uniforms	0.00	322.04	322.04	(322.04)
10 R 1732	Graduation Fee	0.00	0.00	0.00	0.00
10 R 1798	Locks	0.00	0.00	0.00	0.00
10 R 1799	Revenue - Student Activity	0.00	0.00	0.00	0.00
	<i>Total Student Fees</i>	<i>0.00</i>	<i>347.04</i>	<i>247.04</i>	<i>-247.04</i>
10 R 1920	Donations	0.00	0.00	0.00	0.00
10 R 1940	Salary Vision	0.00	0.00	0.00	0.00
10 R 1941	Inclusion Fee	0.00	0.00	0.00	0.00
10 R 1950	Refund Prior Yr	3,000.00	0.00	3,943.94	(943.94)
10 R 1993	Pre-School Fees	60,000.00	4,500.00	10,250.00	49,750.00
10 R 1999	Misc Revenue	5,000.00	5.00	5.00	4,995.00
	<i>Total Misc Fees</i>	<i>68,000.00</i>	<i>4,505.00</i>	<i>14,198.94</i>	<i>53,801.06</i>

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account	Account Description	Budget	Monthly	YTD	(Under) / Over
10 R 3001	Evidence-Based Funding	485,000.00	44,088.00	88,176.00	396,824.00
10 R 3100	Private Facility	0.00	0.00	0.00	0.00
10 R 3105	Sp Ed Extraordinary	0.00	0.00	0.00	0.00
10 R 3110	Sp Ed Personnel	0.00	0.00	0.00	0.00
10 R 3120	Special Ed - Orphanage	0.00	31,131.24	31,131.24	(31,131.24)
10 R 3145	Summer School	0.00	0.00	0.00	0.00
10 R 3305	TPI (ESL) Grant	0.00	0.00	0.00	0.00
10 R 3360	State Free Breakfast/Lunch	1,200.00	186.34	186.34	1,013.66
10 R 3800	Library Grant	850.00	0.00	0.00	850.00
10 R 3999	Other Grants	0.00	0.00	0.00	0.00
	<i>Total State Funds</i>	<i>487,050.00</i>	<i>75,405.58</i>	<i>119,493.58</i>	<i>367,556.42</i>
10 R 4210	Regular Lunch	102,000.00	3,227.71	3,227.71	98,772.29
10 R 4220	Regular Brkfst	22,000.00	1,373.72	1,373.72	20,626.28
10 R 4225	Summer Food Service	1,000.00	0.00	0.00	1,000.00
10 R 4250	Library Svcs & Tech Act Grant	0.00	0.00	0.00	0.00
10 R 4299	Commodity Rebate	0.00	0.00	0.00	0.00
10 R 4300	Title I Low Income	107,818.00	0.00	1,236.00	106,582.00
10 R 4331	Title I - School Improvement &	9,500.00	0.00	9,500.00	0.00
10 R 4400	Title IV	0.00	0.00	0.00	0.00
10 R 4600	Pre-school Flow Thru	4,875.00	0.00	246.00	4,629.00
10 R 4620	Fed IDEA Flow Thru	259,867.00	0.00	15,669.00	244,198.00
10 R 4625	IDEA-Room & Board	0.00	0.00	0.00	0.00
10 R 4932	Title II	19,166.00	0.00	2,831.00	16,335.00
10 R 4991	Admin Outreach/Medicaid	16,000.00	(74,907.42)	6,418.43	9,581.57
10 R 4992	Fee For Svcs/Medicaid	28,000.00	74,907.42	83,303.75	(55,303.75)
10 R 4998	Other Federal Programs	40,172.00	(9,838.00)	55,536.81	(15,364.81)
10 R 4999	Other Restricted Federal Sources	0.00	0.00	0.00	0.00
	<i>Total Federal Funds</i>	<i>610,398.00</i>	<i>-5,236.57</i>	<i>179,342.42</i>	<i>431,055.58</i>
Total Education Fund Revenue		10,402,425.00	3,110,507.37	3,771,089.40	6,631,335.60

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
20	R	1111	Current Taxes	2,050,000.00	0.00	0.00	2,050,000.00
20	R	1112	Back Taxes 1 Year Prior	1,439,402.00	1,111,570.58	1,156,418.57	282,983.43
20	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
			<i>Total Property Taxes</i>	<i>3,489,402.00</i>	<i>1,111,570.58</i>	<i>1,156,418.57</i>	<i>2,332,983.43</i>
20	R	1230	Corporate Rplcmt Tax	80,000.00	0.00	80,000.00	0.00
20	R	1510	INTEREST INCOME	75,000.00	9,529.35	30,824.10	44,175.90
20	R	1513	Interest - Other	0.00	0.00	0.00	0.00
			<i>Total Interest Income</i>	<i>75,000.00</i>	<i>9,529.35</i>	<i>30,824.10</i>	<i>44,175.90</i>
20	R	1910	Rental Of Facilities	163,750.00	0.00	24,750.23	138,999.77
20	R	1920	Donations	0.00	0.00	0.00	0.00
20	R	1930	State Deco Grant	0.00	0.00	0.00	0.00
20	R	1951	SALE OF AN ASSET	0.00	0.00	0.00	0.00
20	R	1960	E-RATE	30,000.00	15,300.35	15,300.35	14,699.65
20	R	1999	Miscellaneous	0.00	0.00	0.00	0.00
			<i>Total Misc Fees</i>	<i>193,750.00</i>	<i>15,300.35</i>	<i>40,050.58</i>	<i>153,699.42</i>
20	R	3925	School Maintenance Project Grant	0.00	0.00	0.00	0.00
20	R	3999	Other Grants	0.00	0.00	0.00	0.00
			<i>Total State Funds</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
20	R	7800	Transfer from Capital Projects Fund	0.00	0.00	0.00	0.00
Total Operations & Maintenance Fund Revenue				3,838,152.00	1,136,400.28	1,307,293.25	2,530,858.75

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
30	R	1111	Current Taxes	0.00	0.00	0.00	0.00
30	R	1112	Back Taxes 1 Year Prior	0.00	0.00	0.00	0.00
30	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
			<i>Total Property Taxes</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
30	R	1510	Checking Interest	16,000.00	1,647.10	5,367.65	10,632.35
30	R	1999	TRANSFER FROM O&M FUND	0.00	0.00	0.00	0.00
30	R	7220	Premium On B	0.00	0.00	0.00	0.00
30	R	7420	Trans From Bldg Principal	0.00	0.00	0.00	0.00
30	R	7520	Trans From Bldg Principal	0.00	0.00	0.00	0.00
30	R	7600	Trans From Ed Principal	0.00	0.00	0.00	0.00
30	R	7700	Trans Fromed Interest	0.00	0.00	0.00	0.00
30	R	7800	TRANSFER FROM O&M FUND	0.00	0.00	0.00	0.00
Total Debt Service Fund Revenue				16,000.00	1,647.10	5,367.65	10,632.35

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
40	R	1111	Current Taxes	200,000.00	0.00	0.00	200,000.00
40	R	1112	Back Taxes 1 Year Prior	187,882.00	145,091.10	150,945.02	36,936.98
40	R	1113	Back Taxes Other Years	0.00	0.00	0.00	0.00
			<i>Total Property Taxes</i>	<i>387,882.00</i>	<i>145,091.10</i>	<i>150,945.02</i>	<i>236,936.98</i>
40	R	1230	Corporate Rplcmt Tax	5,000.00	0.00	5,000.00	0.00
40	R	1411	Trans. Field Trip F	0.00	0.00	0.00	0.00
40	R	1415	FIELD TRIPS - STUDENT FEE	0.00	0.00	0.00	0.00
			<i>Total Student Fees</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
40	R	1510	Interest - Other	35,000.00	4,890.72	15,119.08	19,880.92
40	R	1995	Homeless Reimbursement	0.00	0.00	0.00	0.00
40	R	1999	Misc Revenues	0.00	0.00	0.00	0.00
			<i>Total Misc Fees</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
40	R	3500	Regular Transportation	5,987.00	0.00	0.00	5,987.00
40	R	3510	Special Ed Transportation	263,557.00	0.00	0.00	263,557.00
			<i>Total State Funds</i>	<i>269,544.00</i>	<i>0.00</i>	<i>0.00</i>	<i>269,544.00</i>
40	R	4991	Medicaid Fee for Svc/Transportation	0.00	0.00	0.00	0.00
40	R	4992	Fee for Svc/Transportaion	0.00	0.00	0.00	0.00
			<i>Total Federal Funds</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Transportation Fund Revenue				697,426.00	149,981.82	171,064.10	526,361.90

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
50	R	1111	Current Taxes-Imrf	20,000.00	0.00	0.00	20,000.00
50	R	1112	Bk Txs 1 Yr Prior-Imrf	32,793.00	25,323.91	26,345.64	6,447.36
50	R	1113	Bk Txs Oth Yrs-Imrf	0.00	0.00	0.00	0.00
50	R	1151	Current Taxes-Fica	0.00	0.00	0.00	0.00
50	R	1152	Bk Txs 1 Yr Prior-Fica	0.00	0.00	0.00	0.00
50	R	1153	Bk Txs Oth Yrs-Fica	0.00	0.00	0.00	0.00
			<i>Total Property Taxes</i>	<i>52,793.00</i>	<i>25,323.91</i>	<i>26,345.64</i>	<i>26,447.36</i>
50	R	1230	Corporate Rplcmt Tax	5,000.00	0.00	5,000.00	0.00
50	R	1510	Interest - Other	3,000.00	605.50	1,756.82	1,243.18
50	R	7800	Transfer from Ed to IMRF/FICA	0.00	0.00	0.00	0.00
Total Retirement Fund Revenue				60,793.00	25,929.41	33,102.46	27,690.54

Revenue Report by Month

Fiscal Year: 2024-2025
Month: September

Budget

Original Budget

Salt Creek SD 48

Account			Account Description	Budget	Monthly	YTD	(Under) / Over
51	R	1151	Current Taxes -Medicare/Social	100,000.00	0.00	0.00	100,000.00
51	R	1152	Bk Txs 1 Yr Prior -Medicare/Social	44,752.00	34,559.69	35,954.06	8,797.94
51	R	1153	Bk Txs Oth Yrs - Medicare/Social	0.00	0.00	0.00	0.00
			<i>Total Property Taxes</i>	<i>144,752.00</i>	<i>34,559.69</i>	<i>35,954.06</i>	<i>108,797.94</i>
51	R	1230	Corporate Replacement Tax	5,000.00	0.00	5,000.00	0.00
51	R	1510	Interest - Other	1,000.00	50.67	52.86	947.14
51	R	7800	Transfer from Ed to Medicare/Social	0.00	0.00	0.00	0.00
Total Medicare/Social Security Fund Fund Revenue				150,752.00	34,610.36	41,006.92	109,745.08

Revenue Report by Month

Fiscal Year: 2024-2025
 Month: September

Budget Original Budget

Salt Creek SD 48

Account	Account Description	Budget	Monthly	YTD	(Under) / Over
60 R 1510	Checking Interest	100,000.00	0.00	0.00	100,000.00
60 R 1999	Miscellaneous	0.00	0.00	0.00	0.00
60 R 7210	Capital Pjct Principal On	0.00	0.00	0.00	0.00
60 R 7220	Capital Pjct Premium On B	0.00	0.00	0.00	0.00
	<i>Total Bond Proceeds</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
60 R 7991	Debt Cert Proceed	0.00	0.00	0.00	0.00
Total Capital Projects Fund Revenue		100,000.00	0.00	0.00	100,000.00

Revenue Report by Month

Fiscal Year: 2024-2025
 Month: September

Budget

Original Budget

Salt Creek SD 48

Account	Account Description	Budget	Monthly	YTD	(Under) / Over
70 R 1510	INTEREST EARNED	9,000.00	1,094.40	3,566.48	5,433.52
70 R 1513	Checking Interest	0.00	0.00	0.00	0.00
	<i>Total Interest Income</i>	<i>9,000.00</i>	<i>1,094.40</i>	<i>3,566.48</i>	<i>5,433.52</i>
Total Working Cash Fund Revenue		9,000.00	1,094.40	3,566.48	5,433.52
Grand Total Revenue - All Funds		15,274,548.00	4,460,170.74	5,332,490.26	9,942,057.74

Level 1 (By Fund)

Fund: 10 - 70
 Type: E - Expense
 Location: 910 - 999

Fiscal Year: 2024-2025
 Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund Code	Fund Description	Current Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
10	Education	11,667,641	1,430,418	2,512,495	21.53%	253,433	8,901,714
20	Operations & Maintenance	4,601,346	915,614	1,661,922	36.12%	1,490,812	1,448,612
40	Transportation	990,000	51,445	65,896	6.66%	0	924,104
50	Retirement	20,688	824	1,611	7.79%	0	19,077
51	Medicare/Social Security Fund	189,785	14,688	27,916	14.71%	0	161,869
Account Grand Totals:		17,469,460	2,412,989	4,269,839	24.44%	1,744,245	11,455,375
Number of Accounts:		1,047					

Level 2 (By Fund/Object Position 1)

Fund: 10 - 70
Type: E - Expense
Location: 910 - 999

Fiscal Year: 2024-2025
Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund	Original Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
Education						
Salaries	6,678,291	534,735	1,013,235	15.17%	0	5,665,056
Employee Benefits	1,594,648	134,649	273,157	17.13%	0	1,321,491
Purchased Services	1,391,804	118,676	346,360	24.89%	250,236	795,208
Supplies	401,713	33,616	113,790	28.33%	11,841	276,082
Capital Outlay	220,500	62,819	189,527	85.95%	(11,894)	42,867
Other Expense	1,370,335	545,146	575,649	42.01%	3,250	791,436
Non-Capitalized Equipment	10,350	777	777	7.51%	0	9,573
Total	11,667,641	1,430,418	2,512,495	21.53%	253,433	8,901,714
Operations & Maintenance						
Salaries	157,446	13,021	25,134	15.96%	0	132,312
Employee Benefits	29,400	993	2,978	10.13%	0	26,422
Purchased Services	3,134,500	770,740	956,130	30.50%	1,345,641	832,729
Supplies	199,000	5,402	25,923	13.03%	429	172,648
Capital Outlay	1,050,000	125,360	651,658	62.06%	144,743	253,600
Other Expense	31,000	100	100	0.32%	0	30,900
Total	4,601,346	915,614	1,661,922	36.12%	1,490,812	1,448,612
Debt Service						
Transportation						
Purchased Services	965,000	51,445	65,896	6.83%	0	899,104
Other Expense	25,000	0	0	0.00%	0	25,000
Total	990,000	51,445	65,896	6.66%	0	924,104
Retirement						
Employee Benefits	20,688	824	1,611	7.79%	0	19,077
Total	20,688	824	1,611	7.79%	0	19,077

Medicare/Social Security Fund

Level 2 (By Fund/Object Position 1)

Fund: 10 - 70
 Type: E - Expense
 Location: 910 - 999

Fiscal Year: 2024-2025
 Month: September

Budget Type: Original Budget

Salt Creek SD 48

Fund	Original Budget	Month Activity	YTD Activity	YTD %	Encumbered Balance	Unencumbered Balance
Medicare/Social Security Fund						
Employee Benefits	189,785	14,688	27,916	14.71%	0	161,869
Total	189,785	14,688	27,916	14.71%	0	161,869
<hr/>						
Account Grand Totals:	17,469,460	2,412,989	4,269,839	24.44%	1,744,245	11,455,375
Number of Accounts:	1,047					

Salt Creek School District 48
September 30, 2024

Account	Account Description	Beginning Balance August 31, 2024	Deposits	Checks or Withdrawals	Ending Balance September 30, 2024
99 L 4402 0000 15 102 000000	FTC Learn to Lead	6,017.00	0.00	0.00	6,017.00
99 L 4445 0000 15 102 000000	Interest Income	225.28	101.39	0.00	326.67
	<i>District Total</i>	<u>6,242.28</u>	<u>101.39</u>	<u>0.00</u>	<u>6,343.67</u>
99 L 4430 0000 16 102 000000	AMS Field Trip	409.95	0.00	0.00	409.95
99 L 4440 0000 16 102 000000	AMS SPIRIT WEAR	363.00	0.00	0.00	363.00
99 L 4431 0000 16 102 000000	AMS SPRINGFIELD TRIP	1,924.83	0.00	0.00	1,924.83
99 L 4416 0000 16 102 000000	AMS/Art Club	459.67	0.00	0.00	459.67
99 L 4415 0000 16 102 000000	AMS/AVTV	163.38	0.00	0.00	163.38
99 L 4412 0000 16 102 000000	AMS/Band	991.11	10.00	150.00	851.11
99 L 4419 0000 16 102 000000	AMS/Fisherman Club	161.12	0.00	143.92	17.20
99 L 4424 0000 16 102 000000	AMS/FTC	1,773.41	0.00	0.00	1,773.41
99 L 4411 0000 16 102 000000	AMS/Orchestra	3,972.03	231.00	0.00	4,203.03
99 L 4418 0000 16 102 000000	AMS/PE	86.00	0.00	0.00	86.00
99 L 4422 0000 16 102 000000	AMS/STEM	317.96	0.00	0.00	317.96
99 L 4414 0000 16 102 000000	AMS/Student	1,618.13	0.00	400.00	1,218.13
99 L 4420 0000 16 102 000000	AMS/Student Council	1,702.38	0.00	0.00	1,702.38
99 L 4423 0000 16 102 000000	AMS/Support a Family	1,383.35	0.00	0.00	1,383.35
99 L 4421 0000 16 102 000000	AMS/Yearbook	1,212.50	0.00	0.00	1,212.50
	<i>Albright Total</i>	<u>16,538.82</u>	<u>241.00</u>	<u>693.92</u>	<u>16,085.90</u>
99 L 4428 0000 17 102 000000	SC/Art 2 Remember	710.79	0.00	0.00	710.79
99 L 4429 0000 17 102 000000	SC/Pre-School	310.57	250.00	34.52	526.05
99 L 4414 0000 17 102 000000	SC/Student	446.70	207.10	0.00	653.80
	<i>Salt Creek Total</i>	<u>1,468.06</u>	<u>457.10</u>	<u>34.52</u>	<u>1,890.64</u>
99 L 4427 0000 18 102 000000	SMS & SC Yearbook	122.00	0.00	0.00	122.00
99 L 4430 0000 18 102 000000	SMS Field Trip	2,976.00	0.00	0.00	2,976.00
99 L 4416 0000 18 102 000000	SMS/Art Club	568.07	0.00	0.00	568.07
99 L 4426 0000 18 102 000000	SMS/Art Remember	197.23	0.00	0.00	197.23
99 L 4425 0000 18 102 000000	SMS/Earthsavers	747.58	0.00	0.00	747.58
99 L 4414 0000 18 102 000000	SMS/Student	9,303.23	10.50	0.00	9,313.73
	<i>Stella May Swartz Total</i>	<u>13,914.11</u>	<u>10.50</u>	<u>0.00</u>	<u>13,924.61</u>
		<u>38,163.27</u>	<u>809.99</u>	<u>728.44</u>	<u>38,244.82</u>

District 88 Board Recap

September 23, 2024

Recognition of District 88 Successes

88's Best Students Katelyn Ford from Addison Trail and Ashar Hussain from Willowbrook were recognized for September. The students were congratulated on their many accomplishments. The students thanked the Board, their teachers, and their families for their support.

Recognition of Business Partnership

Dr. Barbanente and Board President, Donna Craft Cain recognized Serenity House and Northeast DuPage Family and Youth Services (NEDFYS). They thanked them for their support in building student futures and helping to accomplish District 88's mission and vision.

Public Hearing

Mr. Domeracki presented the Annual Budget for 2024-25.

The Consent Agenda, which included the following items, was approved by the Board:

A. Approve meeting minutes from August 5, 2024, through August 27, 2024.

- 1) Minutes of the August 5, 2024 Special Board Officer's meeting.
- 2) Minutes of the August 12, 2024, Board meeting.
- 3) Minutes of the August 12, 2024, Closed Session Board meeting.
- 4) Minutes of the August 26, 2024 Board meeting.
- 5) Minutes of the August 27, 2024 Building & Grounds meeting.

B. Financial Reports

- 1) List of Bills- Vendor checks from September 5, 2024- September 16, 2024.

C. Fundraiser(s) Exceeding \$1,000

1. Addison Trail Wrestling will have an online donation fundraiser. The proceeds will be used to purchase new varsity and junior varsity singlets and varsity warm-ups and to offset the costs of the end-of-the-season awards night.
2. Addison Trail News Channel will sell donuts during lunch periods. The proceeds will be used to pay for food reviews and to purchase News Channel equipment and blazers to be worn during news segments.

D. Donation

- \$500 to Willowbrook High School from the Williams Family.
- \$500 to Willowbrook High School from Mark Edison Attorney at Law.

E. Personnel

CLASSIFIED STAFF APPOINTMENT

Thomas Berardino

Addison Trail Student Supervisor

Effective: September 18, 2024

CLASSIFIED STAFF CHANGE IN STATUS

Marianne Greco

From Willowbrook Building Assistant Level II- Duplicating/Attendance Secretary to Willowbrook Building Assistant Level III- Learning Services Secretary

Effective: September 23, 2024

Marcela Lopez

From Willowbrook Building Assistant Level III- Learning Services Secretary to Willowbrook Building Assistant Level II- Duplicating/Attendance Secretary

Effective: September 23, 2024

CLASSIFIED STAFF RETIREMENT:

Francesca Terracciano

Addison Trail Student Supervisor

Effective Date: October 28, 2024, at which time Francesca will have completed 18 years of service with District 88.

CLASSIFIED STAFF RESIGNATION

Scott Voegeli

Addison Trail

Buildings & Grounds 1st Shift Maintenance

Effective: September 27, 2024

Separate Action items, which include the following were approved by the Board:

- A. Adopt the 2024-25 Budget
- B. Treasurer's Report- August 2024
- C. Village of Villa Park Intergovernmental Agreement- Standby Medical Services
- D. Bus Disposal
- E. Lab Computers and Monitors Purchase

Information (no discussion)

A. Freedom of Information Request

On September 9, 2024, DuPage High School District 88 received a request via email from Ms. Karen Garcia of SmartProcure for the following information through the Freedom of Information Act (FOIA):

- All current employee/staff contact information The specific information requested from your record-keeping system is: 1. First Name 2. Last Name 3. Position Title 4. Department 5. Direct Phone Number (if does not exist, list main phone number with extension) 6. Business Cell Phone (if provided by DuPage High School District No. 88) 7. Email Address 8. Office Address (Address, City, State, Zip)

FOIA request was sent to Ms. Karen Garcia at kareng@smartprocure.com on September 13, 2024.

On September 11, 2024, DuPage High School District 88 received a request via email from Ms. Nancy Perlman for the following information through the Freedom of Information Act (FOIA):

- All contracts between DuPage School District 88 and TowerCo, Kendall Communications, AT&T, their agents, and representatives, and any other telecom entity, relating to the property at DuPage High School District 88 at 1250 S. Ardmore Ave, Villa Park. Include the documents from the period of time from January 1, 2021, through September 11, 2024.

FOIA request was sent to Ms Nancy Perlman at nancyperlman@gmail.com on September 13, 2024.

B. Credit Card Summary

Mr. Ryan Domeracki, Chief Financial Officer, presented the district's credit card use report for August 2024, as outlined in Board Policy 4:55 Use of Credit and Procurement Cards.

C. Salary Compensation Reports

- 1) Teacher/Admin Salary Report
- 2) Administrators' Salary Compensation Report
- 3) Total Compensation Report

School Recognitions

Addison Trail

- Today we kicked off our Career Week with presentations from alumni, community members, a board member and many others.
- Wednesday is the College and Career Fair.
- Financial Aid Planning Night and Open House is on Thursday, September 26th.
- The New Student breakfast is September 27th
- We will kick off Hispanic Heritage Week next week:
 - Monday Mariachi playing in the morning with mini Conchas for students
 - Tuesday- Soccer game vs. Morton
 - Wednesday- Movie Night
 - Folklorico morning performances Friday
 - Ongoing classroom activities pushed out by our Hispanic Heritage planning team.
 - Kermes on Saturday
- Parent Teacher Conferences October 3rd Thursday
- Trunk or Treat is October 29th 5 p.m.-6:30 p.m. in the main parking lot.

ATHLETICS

- First home football game was Friday Vs. Hinsdale South finished with a come from behind win.
- Flag football beat Taft High school securing one of the top sectional seeds for the playoffs.
- Boys golf conference tomorrow.
- Girls golf conference Wednesday.

Willowbrook

- It was Homecoming Week at Willowbrook and this year's theme was Disco. From September 16 to September 21, the school celebrated with several Homecoming activities.
- Our annual Parent/Teacher Conferences will be held virtually on Thursday, October 3, 2024, from Noon to 7:00 p.m. Information related to scheduling appointments, etc. will be sent home in the coming week.
- Thursday, September 26th, the Counseling Department will be presenting in-person and on Zoom to Freshman Parents on the topics of academic and social/emotional supports, Graduation requirements, parent-teacher conferences and the sign-up process, parent/student involvement and the benefits of being active at Willowbrook. The focus will be on making a smooth transition to the high school experience.
- Every Tuesday until November 12th, the Counseling Department will host College Application assistance during Warrior Time in the Library.

ATHLETICS

- Congratulations to Sophomore golfer, Alyssa Hirsch, for her hole-in-one at this past Tuesday's dual meet against Glenbard East! Best of luck to our Warriors as they compete in the West Suburban Conference Meet on Wednesday, September 25th at Village Greens.
- Congratulations to our Varsity Boys Golf team for their 2nd Place finish at this past Monday's West Chicago Wildcat Open. The Warriors placed 2nd out of 12 teams, shooting a season-low team total of

326. Best of luck to our Warriors as they compete in next week's West Suburban Conference Meet on Tuesday, September 24th at Prairie Bluff Golf Course.

- Congratulations to our Varsity Girls Tennis Team for finishing in 3rd place at our District 88 Invitational this past Saturday. In addition, congratulations to our Warriors for their respective 7-0 defeats over Bolingbrook and Hinsdale South. Congratulations to the Warriors on their victory over Lisle High School for Senior Night on Thursday, September 19. Congratulations to our Seniors: Abby Finnegan, Alana Parker, Avery Solis, Ella Lopez, Itza Mendoza, Martina Ulloa, Paola Perez, Scarlett Parada, and Semra Jadadic.

IMPORTANT DATES

September 28 D88 Foundation Event

October 2 Willowbrook Parent Organization Meeting, 7:00 p.m.

October 3 Parent-Teacher Conferences

October 9 CAC Meeting, 7:00 p.m.

October 14 No School

October 22 Young Hearts for Life

October 29 Fall Testing

BOARD OF EDUCATION MEETING DATES

All meetings are at 7:30 p.m. in the District 88 Boardroom (unless otherwise noted)

Board of Education Meeting: Monday, October 7, 2024, 7:30 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

Joint Board of Education Meeting: Thursday, October 24, 2024, 6:00 p.m., Harry Caray's Restaurant, 70 Yorktown Shopping Center, Lombard, IL 60148.

District 88 Board Recap

October 7, 2024

Educational Focus

Mrs. Yvonne Tsagalis, Assistant Superintendent for College and Career Readiness, along with Social Studies Department Heads Brendan Lyons and Brett Maguire shared information on the curricular and learning successes of students in the Social Studies Departments at Addison Trail and Willowbrook High Schools.

[D88 Social Studies 2024-25 Board Presentation](#)

The Consent Agenda, which included the following items, was approved by the Board:

A. Financial Reports

- 1) List of Bills- September 2024
- 2) List of Bills- Vendor checks from September 17, 2024- October 2, 2024

B. Report on Shared Services

C. Construction Pay Application #4- Culinary Arts Renovation

D. Destruction of Verbatim Recordings of Closed Session Meetings

E. Fundraiser(s) Exceeding \$1,000

1. Willowbrook Cheerleading will sell digital discount cards. The proceeds will be used to purchase team dinners and apparel and will help cover the costs of camp and choreography.
2. Willowbrook Band and Orchestra will sell World's Finest Chocolate Bars October 25 – November 8, 2024 and February 2 – February 21, 2025. The proceeds will be used to offset the price of the band and orchestra Disney World trip.
3. Addison Trail Blazettes will sell Nordic Beach Hooded Wraps. The proceeds will be used to purchase competition costumes, music and offset the costs related to team bonding.

F. Donation

Deborah Gayton donated her 2005 Toyota Highlander to the Addison Trail Auto Program.

G. Personnel

CERTIFIED STAFF UNPAID LEAVE OF ABSENCE REQUEST:

Megan Murphy

Willowbrook Physical Education Teacher

Effective: December 04, 2024 - May 29, 2025

CLASSIFIED STAFF RESIGNATION:

Mariana Jimenez

District Office Special Education 1:1 Teacher Assistant

Effective: August 10, 2024

Separate Action items, which include the following were approved by the Board:

- A. Purchase of Stadium Sound System
- B. Resolution Authorizing Notice and Honorable Dismissal of Certain Educational Support Personnel and Elimination of Educational Support Position

School Recognitions

Addison Trail

- We just wrapped up an incredible Hispanic Heritage Week. This week included everything from classroom lessons about the Hispanic culture and even the experiences of our staff, to multiple food and cultural events, including the annual Kermes event held this past Saturday that included dancing by our Ballet Folklorico and singing from our very own Mariachi. Thank you to all of our staff, especially Ms. Vogt and Ms. Sychta for planning Kermes, Dr. Castro, and Mrs. Delgado for their support at Kermes, Mrs. Gomez Moran for helping coordinate the week's events, and many more who were a large part of planning this week. We look forward to another great year next year!
- We had another successful year of Parent Teacher Conferences with 2,364 parent conferences held, representing 400 students. We enjoyed the opportunity to connect with our families on a more student-specific and detailed level.
- Next week we finally kick off Homecoming week! Even with this week occurring later in the year the buzz about this year's events are still off the charts! We will be mixing things up a little bit since a few of our teams will be entering state playoffs and need the support of the student body to get a victory. So Wednesday instead of our annual Blazer Bowl we will have a fan bus that, as long as things go as planned this coming weekend, will be traveling to support our girl's flag football team. Blazer Bowl will be moved to become a part of Go Pink Week for this school year and will occur along with our Go Pink Walkathon. On Thursday our boy's soccer team will have their homecoming game followed by a DJ and Bonfire. Friday night will be our traditional football game and fireworks show! Saturday night we will be hosting a Spooky Homecoming with a Halloween theme and a night full of dancing and fun!
- GO Pink Week is the following week and will include opportunities for students to learn about the fight against breast cancer, a walkathon on Wednesday that will also include our Blazer Bowl, and then Friday night will be the Go Pink football game. There are many opportunities to help by donating, participating in events, and more so please reach out to Addison Trail administration for more information.
- Save the date for the Letterman's Club Trunk or Treat. The event will be October 29th, 5 pm-6:30 pm in the main student parking lot. Businesses are still able to sign up to host a trunk and students in ASD4 and other schools should have received information from their school's about the event as well. We look forward to another great turnout!
- We will be conducting the PreACT assessment for 9th-10th graders on October 22nd to provide students an opportunity to see the new assessment, the platform they will be using, and to provide us some data to target the areas we will support with students throughout this school year until our Juniors take the full ACT in the spring.
- On October 26th Addison Trail and all other West Suburban Schools will be participating in a Day of Service. This will include local and school efforts including organizing our Blazer Relief center to planting trees throughout different communities donated by the arboretum. Rob Schader and the activity directors from around the conference have been working together to get this day organized.

Athletics

- Congratulations to Ava Ferri on her making it to the sectional round of the girl's golf playoffs. She finished the season today at the sectional match with a great front 9 but did not make it out to state.
- Tennis has conference coming up this weekend and we wish them the best of luck!
- Tackle football is 5-1 and officially playoff-eligible. We will have one more away game this week and then host back-to-back home games for Homecoming and Go Pink.

- Soccer beat Neuqua Valley on Saturday 5-0 and is getting ready to face Conant High School. We had the 4th strongest schedule in the state which allowed us to get a decent seed in the playoff bracket.
- Girls Flag football has regionals at St. Francis this weekend with their game at 11 am.
- Cross Country- About every single student-athlete has improved their time and our coaches are evaluating this success and give much credit to a new technology they have in the watches they purchased that allow students to see their pacing in real-time.

Thank you for your continued support of all things in the Blazer Nation!

Willowbrook

- Our annual Parent/Teacher Conferences were held virtually on Thursday, October 3, 2024, from Noon to 7:00 PM. We had a total of 4,380 conferences held and 709 students represented at the conclusion of conferences.
- Every Tuesday until November 12th, the Counseling Department will host College Application assistance during Warrior Time in the Library. The Counselors had another successful Warrior Time session last week by meeting with over 35 students to help and assist with SchooLinks and the college application process.
- On Thursday, October 17th at 6:00 PM, Junior Parents are invited to attend in person and via Zoom to hear a presentation on High School students finding their best fit for their choice in Colleges. We will explore the admissions process, questions to be asked when visiting schools, what do families need to consider when choosing/narrowing down their schools, utilizing SchooLinks, and the general timeline for this process. This event will take place in the Library.

ATHLETICS

- **Girls Golf** - Congratulations to Senior Captain, Paige Dehnke, on shooting a 99 at this past Tuesday's IHSA Class 2A Regional Meet at Willow Crest Golf Club. Paige advanced to today's IHSA Class 2A Sectional Meet at Silver Lake Country Club in Orland Park where she shot a 109. Congratulations Paige on a wonderful season!
- **Boys Golf** - Congratulations to Senior Captain, Austin Coppersmith, on shooting a 78 at this past Wednesday's IHSA Class 2A Regional Meet at Willow Crest Golf Club. Austin advanced to today's IHSA Class 2A Sectional Meet at Blackberry Oaks Golf Course in Bristol where he shot a 90. Congratulations Austin on a wonderful season!
- **Girls Cross Country** - Congratulations to our Varsity Girls Cross Country team for 11th place finish (out of 28 teams) at this past Saturday's Niles West Pat Savage Invitational! Congratulations to Senior, Amelie Ojeda, on breaking our Girls 3 Mile School Record with a time of 17:19.17 finishing in 2nd Place! The previous school record was set by Amelie at last year's IHSA State Championship Meet (17:49.10).
- **Boys Cross Country** - Congratulations to our Varsity Boys Cross Country team for winning this past Saturday's Solorio Sun Warrior Invitational! Congratulations to the following Warriors for finishing in the Top 10: Miteku Branch, Adriano Quintero, and Kasen Blain.
- **Girls Flag Football** - Congratulations to our Varsity Flag Football team on their 42-0 victory over Proviso East on Friday, October 4th. Prior to the game, we recognized the Class of 2025: Analise Beres, Ayaani Gusman, Kristin Woods, Daisy Trujillo, Ella Stimac, Isabella Giannotti, Janaeda Abreu, Kendall Medinger, Loralai McIntyre, Meri Sutton, Naomi Campbell, and Sarah Holandi. Best of luck to our Warriors as they travel to Conant this upcoming Wednesday, October 9th at 6:00 PM for the IHSA Regional Semifinals.
- **Boys Tackle Football** - Congratulations to our Varsity Tackle Football team on their 51-0 victory over Proviso East on Friday, October 4th for a West Suburban Gold matchup. Prior to the game, we recognized the Class of 2025: Aidan Kuehl, Anthony Porter, Brandon Lopez, Charlie Siegler, Dantae Lewis, Dean Romano, Derrick Boyd, Eddie Devens, Elias Samoyoa, Jeffrey Marin, Jesus Gomez, John Koterba, Jordan Pate, Josh Puknaitis, Javon Boyd, KJ Rhodes, Logan Srabonian, Marc Schellhorn,

Marty Anfinson, Marvis Humbert Jr., Micah Lewis, Myles McIntyre, Scott Kozen, Troy Wisner, and Vince Peshel.

- **Boys Soccer** - Best of luck to our Varsity Boys Soccer team as they travel to Proviso East this upcoming Tuesday, October 8th for a 4:30 pm contest.
- **Girls Tennis** - Congratulations to our Varsity Girls Tennis Team for their recent victories over Immaculate Conception (7-0) and Fenton (7-0) and Proviso East. Best of luck to our Warriors as they host Glenbard South tonight.
- **Girls Swimming** - Congratulations to our Varsity Girls Swim team for defeating Fenton this past Tuesday, October 1st by a score of 84-37. Best of luck to our Warriors as they travel to Leyden on Tuesday, October 8th.
- **Girls Volleyball** - Congratulations to our Girls Volleyball Team for their recent victories over Morton (25-9, 25-16) and Hinsdale Central (17-25, 25-10, 25-20). Best of luck to our Warriors as they host Glenbard East in a non-conference matchup tonight at 6:30 PM in the Main Gym.
- **Play It Again, Warriors!** - We have officially relaunched the opening of Play It Again, Warriors! Due to the generous donations of previously used sports equipment from our staff and community, we are able to provide our student-athletes with free equipment to utilize for their upcoming season. Here is the link to the Play It Again, Warriors!
website: <https://sites.google.com/dupage88.net/playitagainwarriors/home>

IMPORTANT DATES

October 9	CAC Meeting - 7:00 PM
October 14	No School
October 16	NMSQT Testing
October 22	Young Hearts for Life
October 29	Fall Testing

Action Necessitated by Closed Session

There was no action necessitated by closed session.

BOARD OF EDUCATION MEETING DATES

All meetings are at 7:30 p.m. in the District 88 Boardroom (unless otherwise noted)

Joint Board of Education Meeting: Thursday, October 24, 2024, 6:00 p.m.,

Harry Caray's Restaurant, 70 Yorktown Shopping Center, Lombard, IL 60148.

**Board of Education Meeting: Monday, October 28, 2024, 7:30 p.m., District Boardroom located at
District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.**