

Regular Board of Education Meeting  
Tuesday, April 15, 2025 6:00 PM Central

Media Center  
300 S Harrison  
Colfax, IL 61728

Katelyn Hamlow: Present  
Andrew Harper: Present  
Jeff Harris: Present  
Kevin Mason: Present  
Preston McNamara: Present  
Jamison Mosley: Present  
Pam Rathke: Present  
Present: 7.

**I. CALL TO ORDER AND ROLL CALL**

**II. PLEDGE OF ALLEGIANCE**

**III. PRESENTATIONS**

III.A. Dyoguard - Connor Sweeny and Sam Bourgeois, Dyopath (via Google Meet)

III.B. Curriculum Course Proposal Process - Jennifer Jamison, Director of Curriculum and Compliance

**IV. CONSENT AGENDA**

Preston McNamara moved and Kevin Mason seconded that the approval of Approve the consent agenda. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

IV.A. Approval of Agenda

IV.B. Approval of Minutes

IV.C. Approval of Treasurer's Report/Monthly Financial Reports

IV.D. Approval of Secretary Bond - Trisha Donaldson, \$100,000

IV.E. Approval of Senior Trip to Wisconsin Dells, WI

IV.F. Approval of Heartland Head Start Memorandum of Understanding

**V. OPPORTUNITY FOR PUBLIC COMMENT ON ANYTHING ON OR NOT ON THE AGENDA**

**Those wishing to speak should sign in and indicate their desire to speak. Speakers will be in the order of sign-up.**

**Board Policy 2:230 - Public Participation at School Board Meetings and Petition to the Board**

**VI. ADMINISTRATIVE REPORTS**

VI.A. Erik Young, Superintendent

VI.B. Brandon Burke, JH/HS Principal

VI.C. Ben Hutley, Elementary Principal

VI.D. Justin Cox, Assistant Principal

**VII. COMMUNICATION ITEMS**

- VII.A. Transportation/Attendance Report
- VII.B. Co-Op Meeting - May 12 @ 6pm
- VII.C. Board Member Training Requirements
- VII.D. School Board Reorganization - May 6 at 7pm
- VII.E. FOIA Request #1-#10, March 14-23, 2025, Artificial Intelligence Requestor

**VIII. DISCUSSION ITEMS**

- VIII.A. Bonding Update
- VIII.B. 2025-2026 Registration Fees
- VIII.C. ECRA AI Assistant Agreement
- VIII.D. Quote for new Game Clock/Shot Timer for HS Gym
- VIII.E. 3 Circles Grant

**IX. COMMITTEE REPORTS**

- IX.A. Parent/Teacher/Student Handbook Meeting

**X. BUSINESS ITEMS**

- X.A. Approval of purchase of game clock/shot timer from Daktronics, for \$5,045.00  
Preston McNamara moved and Katelyn Hamlow seconded that the approval of Approve purchase of game clock/shot timer from Daktronics, for \$5,045.00. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0
- X.B. Approval of purchase of serving line equipment from KEC Designs, for \$42,171  
Katelyn Hamlow moved and Andrew Harper seconded that the approval of Approve purchase of serving line equipment from KEC Designs, for \$42,171. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0
- X.C. Approval of sidewalk replacement quote from Windle Concrete, for \$36,500.00  
Kevin Mason moved and Preston McNamara seconded that the approval of Approve sidewalk replacement quote from Windle Concrete, for \$36,500.00. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0
- X.D. Approval of purchase of cleaning supplies for 2025-2026 school year, for \$19,760.14  
Kevin Mason moved and Preston McNamara seconded that the approval of Approve purchase of cleaning supplies for 2025-2026 school year, for \$19,760.14. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

X.E. Approval of AI Agreement with ECRA Group, for \$10,000  
Preston McNamara moved and Kevin Mason seconded that the approval of Approve AI Agreement with ECRA Group, for \$10,000. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

X.F. Approval of 3 Circles Grant application for 2025-2026  
Preston McNamara moved and Jamison Mosley seconded that the approval of Approve 3 Circles Grant application for 2025-2026. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

X.G. Approval of 2025-2026 Registration Fees  
Kevin Mason moved and Andrew Harper seconded that the approval of Approval 2025-2026 Registration Fees, as presented Drivers Ed and Chrome Book replacement etc Waive Tech and Registration fees. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

## XI. EXECUTIVE SESSION

- **To discuss Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees; Collective Negotiations Matters; Student Discipline; Matters Related to Individual Students; Litigation; and Minutes of Meetings Lawfully Closed pursuant to Statute Section 5 ILCS 120/2 [c] 1, 2, 3, 5, 6, 8, 9, 10, 11, 14, 21**

Preston McNamara moved and Kevin Mason seconded that the approval of Go into Executive Session at 7:32. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

XI.A. Discussion

XI.B. Come out of Executive Session  
Kevin Mason moved and Jamison Mosley seconded that the approval of Come out of Executive Session at 10:53. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

XI.C. Approve and Seal the minutes of the Executive Session  
Katelyn Hamlow moved and Andrew Harper seconded that the approval of Approve and Seal the Minutes. Vote. Carried  
Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason:

Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

**XII. ACTIONS AS A RESULT OF EXECUTIVE SESSION**

**XII.A. Approval of the Personnel Report**

Katelyn Hamlow moved and Andrew Harper seconded that the approval of Approval of the Personnel Report, as presented. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

**XII.B. Approval of hiring of Jr/Sr High School Principal for 2025-2026 school year**

Preston McNamara moved and Kevin Mason seconded that the approval of Approve the hiring of Zach Freed as Junior- Senior High Principal beginning July 1, 2025. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

**XII.C. Approval of action on grievance decision 2025-01**

Preston McNamara moved and Andrew Harper seconded that the approval of I move that the Board affirm the findings regarding uniform Grievance No. 25-01, filed by David Ludwig, and direct the Superintendent to draft a letter, for the Board President's signature, reflecting the Board's support of these findings. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

**XIII. ADJOURNMENT**

Katelyn Hamlow moved and Preston McNamara seconded that the approval of Adjournment of the meeting at 11:01 pm. Vote. Carried

Katelyn Hamlow: Yea, Andrew Harper: Yea, Jeff Harris: Yea, Kevin Mason: Yea, Preston McNamara: Yea, Jamison Mosley: Yea, Pam Rathke: Yea  
Yea: 7, Nay: 0

## Revenues/Expenditures Account Summary

Fiscal 2024-2025		Month: March	Acct Type(s) R - Revenue; E -					
Fun	Account		Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>R - Revenue</b>								
10 - Education Fund								
10 R	1110 0000 00 000 000000	Education Current Tax	2,400,000.00	0.00	2,400,000.00	0.00	779,985.79	1,620,014.21
10 R	1110 1000 00 000 000000	Education Early Tax	2,800,000.00	0.00	2,800,000.00	779,985.79	779,985.79	2,800,000.00
10 R	1130 0000 00 000 000000	Lease Current Tax Levy	39,000.00	0.00	39,000.00	0.00	12,580.80	26,419.20
10 R	1130 1000 00 000 000000	Lease Early Tax Levy	44,000.00	0.00	44,000.00	12,580.80	12,580.80	44,000.00
10 R	1140 0000 00 000 000000	Sp Ed Current Tax Levy	31,000.00	0.00	31,000.00	0.00	10,064.38	20,935.62
10 R	1140 1000 00 000 000000	Sp Ed Early Tax Levy	36,000.00	0.00	36,000.00	10,064.38	10,064.38	36,000.00
10 R	1230 0000 00 000 000000	Corp Replacement Tax	492,520.00	0.00	492,520.00	0.00	209,741.78	282,778.22
10 R	1510 0000 00 000 000000	Interest On Invest	192,610.00	0.00	192,610.00	0.00	1,605.98	191,004.02
10 R	1611 0000 00 000 000000	Student Lunches	515.00	0.00	515.00	0.00	5,197.50	-4,682.50
10 R	1612 0000 00 000 000000	Student Breakfast	103.00	0.00	103.00	0.00	0.00	103.00
10 R	1613 0000 00 000 000000	Ala Carte	16,480.00	0.00	16,480.00	0.00	0.00	16,480.00
10 R	1614 0000 00 000 000000	Student Milk	4,120.00	0.00	4,120.00	0.00	780.00	3,340.00
10 R	1620 0000 00 000 000000	Adult Lunches	4,764.00	0.00	4,764.00	64.25	4,001.90	826.35
10 R	1690 0000 00 000 000000	Other Food Revenue	2,781.00	0.00	2,781.00	0.00	1,631.61	1,149.39
10 R	1711 0000 00 000 000000	Ath Admission Fees	21,630.00	0.00	21,630.00	0.00	13,556.00	8,074.00
10 R	1720 0000 00 000 000000	Student Replacement	515.00	0.00	515.00	0.00	159.00	356.00
10 R	1799 0000 00 000 000000	Student Activity Fund	170,369.00	0.00	170,369.00	0.00	0.00	170,369.00
10 R	1811 1000 00 000 000000	H S Textbook Rentals	20,600.00	0.00	20,600.00	2,158.56	8,561.09	14,197.47
10 R	1811 3000 00 000 000000	Elem Textbook Rentals	6,180.00	0.00	6,180.00	150.00	2,105.00	4,225.00
10 R	1819 0000 00 000 000000	Rentals-Other-Tech	22,660.00	0.00	22,660.00	1,617.13	8,539.70	15,737.43
10 R	1920 0000 00 000 000000	Contributions Or	206.00	0.00	206.00	0.00	0.00	206.00
10 R	1920 1000 00 000 000000	Contributions J	111,240.00	0.00	111,240.00	0.00	0.00	111,240.00
10 R	1950 0000 00 000 000000	Refund Of Prior Years	5,150.00	0.00	5,150.00	0.00	5,979.03	-829.03
10 R	1970 0000 00 000 000000	Drivers Education Fees	7,107.00	0.00	7,107.00	1,250.00	2,505.00	5,852.00
10 R	1980 0000 00 000 000000	Proceeds From	103.00	0.00	103.00	0.00	0.00	103.00
10 R	1999 0000 00 000 000000	Other Revenue - Ed	22,660.00	0.00	22,660.00	9.00	14,343.56	8,325.44
10 R	3000 0000 00 000 000000	Receipts from State	0.00	0.00	0.00	0.00	114.08	-114.08

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>R - Revenue</b>									
10 - Education Fund									
10 R	3001 0000 00 000 000000		Evidence Based	525,000.00	0.00	525,000.00	0.00	53,236.28	471,763.72
10 R	3100 0000 00 000 000000		Sp Ed Private Facility	36,050.00	0.00	36,050.00	0.00	0.00	36,050.00
10 R	3120 0000 00 000 000000		Spec Ed Orphanage	56,650.00	0.00	56,650.00	0.00	0.00	56,650.00
10 R	3235 0000 00 000 000000		Ag Education (incentive	2,060.00	0.00	2,060.00	0.00	0.00	2,060.00
10 R	3360 0000 00 000 000000		State Free Lunch, Brk	2,575.00	0.00	2,575.00	0.00	574.96	2,000.04
10 R	3370 0000 00 000 000000		Driver Ed	8,240.00	0.00	8,240.00	0.00	885.94	7,354.06
10 R	3705 0000 00 000 000000		Early Childhood Block	121,540.00	0.00	121,540.00	0.00	0.00	121,540.00
10 R	3999 0000 00 000 000000		State Library Grant	876.00	0.00	876.00	0.00	0.00	876.00
10 R	3999 1000 00 000 000000		Teacher Vacancy Grant	92,700.00	0.00	92,700.00	0.00	0.00	92,700.00
10 R	4090 0000 00 000 000000		Srsa Reap Grant	41,000.00	0.00	41,000.00	1,391.28	42,985.64	-594.36
10 R	4095 0000 00 000 000000		COPS/SVPP Grant	514,485.00	0.00	514,485.00	0.00	5,753.36	508,731.64
10 R	4210 0000 00 000 000000		National School Lunch	175,100.00	0.00	175,100.00	0.00	53,966.81	121,133.19
10 R	4210 2000 00 000 000000		Supply Chain	10,300.00	0.00	10,300.00	0.00	0.00	10,300.00
10 R	4220 0000 00 000 000000		School Breakfast	41,200.00	0.00	41,200.00	0.00	14,087.73	27,112.27
10 R	4300 0000 00 000 000000		Title I	103,000.00	0.00	103,000.00	0.00	24,761.00	78,239.00
10 R	4400 0000 00 000 000000		Title Iv	2,529.00	0.00	2,529.00	0.00	1,243.00	1,286.00
10 R	4600 0000 00 000 000000		Sp Ed (tri-Co) Pre-	7,416.00	0.00	7,416.00	0.00	778.00	6,638.00
10 R	4620 0000 00 000 000000		Sp Ed (tri-Co) Idea Flow	129,780.00	0.00	129,780.00	0.00	104,336.00	25,444.00
10 R	4625 0000 00 000 000000		Sp Ed Idea Rm & Board	256,470.00	0.00	256,470.00	0.00	48,076.75	208,393.25
10 R	4932 0000 00 000 000000		Title Ii-Teacher Quality	5,352.00	0.00	5,352.00	0.00	3,248.00	2,104.00
10 R	4991 0000 00 000 000000		Medicaid Matching -	7,210.00	0.00	7,210.00	0.00	8,714.31	-1,504.31
10 R	4992 0000 00 000 000000		Medicaid Matching -	4,120.00	0.00	4,120.00	0.00	23,473.45	-19,353.45
10 R	4998 2000 00 000 000000		Esser Ii Grant	39,610.00	0.00	39,610.00	0.00	0.00	39,610.00
10 R	4998 3000 00 000 000000		Esser Iii Grant	226,544.00	0.00	226,544.00	0.00	97,202.00	129,342.00
10 R	4998 4000 00 000 000000		Arp Idea Flow Thru Part	6,386.00	0.00	6,386.00	0.00	0.00	6,386.00
10 R	4998 5000 00 000 000000		Arp Idea Flow Thru	1,545.00	0.00	1,545.00	0.00	0.00	1,545.00
10 R	4999 0000 00 000 000000		Other Restricted	300,000.00	0.00	300,000.00	0.00	0.00	300,000.00

## Revenues/Expenditures Account Summary

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Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended	
<b>R - Revenue</b>										
10 - Education Fund										
	<b>Totals for Fund: 10</b>			<b>9,170,051.00</b>	<b>0.00</b>	<b>9,170,051.00</b>	<b>809,271.19</b>	<b>2,367,406.40</b>		<b>7,611,915.79</b>
20 - Oper, Build, & Maint Fund										
20 R	1111 0000 00 000 000000		Building Current Tax	390,000.00	0.00	390,000.00	0.00	125,804.03		264,195.97
20 R	1111 1000 00 000 000000		Building Early Tax Levy	460,000.00	0.00	460,000.00	125,804.03	125,804.03		460,000.00
20 R	1230 0000 00 000 000000		Corp Replacement Tax	0.00	0.00	0.00	0.00	65,452.18		-65,452.18
20 R	1510 0000 00 000 000000		Interest On Invest	42,230.00	0.00	42,230.00	0.00	0.00		42,230.00
20 R	1950 0000 00 000 000000		Refund Of Prior Years	515.00	0.00	515.00	0.00	0.00		515.00
20 R	1999 0000 00 000 000000		Other Bldg Revenue	0.00	0.00	0.00	0.00	770.30		-770.30
	<b>Totals for Fund: 20</b>			<b>892,745.00</b>	<b>0.00</b>	<b>892,745.00</b>	<b>125,804.03</b>	<b>317,830.54</b>		<b>700,718.49</b>
30 - Debt Service Fund Or Fund Group										
30 R	1112 0000 00 000 000000		Debt Services Current	870,000.00	0.00	870,000.00	0.00	279,992.79		590,007.21
30 R	1112 1000 00 000 000000		Debt Services Early Tax	990,000.00	0.00	990,000.00	279,992.79	279,992.79		990,000.00
30 R	1510 0000 00 000 000000		Interest On Invest	13,905.00	0.00	13,905.00	0.00	0.00		13,905.00
	<b>Totals for Fund: 30</b>			<b>1,873,905.00</b>	<b>0.00</b>	<b>1,873,905.00</b>	<b>279,992.79</b>	<b>559,985.58</b>		<b>1,593,912.21</b>
40 - Transportation Fund										
40 R	1113 0000 00 000 000000		Transport Current Tax	150,000.00	0.00	150,000.00	0.00	50,321.88		99,678.12
40 R	1113 1000 00 000 000000		Transport Early Tax	180,000.00	0.00	180,000.00	50,321.88	50,321.88		180,000.00
40 R	1510 0000 00 000 000000		Interest On Invest	278.00	0.00	278.00	0.00	0.00		278.00
40 R	1999 0000 00 000 000000		Other Transp Revenue	0.00	0.00	0.00	0.00	25,080.00		-25,080.00
40 R	3500 0000 00 000 000000		Regular And Voc	150,380.00	0.00	150,380.00	0.00	0.00		150,380.00
40 R	3510 0000 00 000 000000		Sp Ed Transportation	60,770.00	0.00	60,770.00	0.00	0.00		60,770.00
40 R	3705 0000 00 000 000000		Early Childhood Block	30,900.00	0.00	30,900.00	0.00	0.00		30,900.00
	<b>Totals for Fund: 40</b>			<b>572,328.00</b>	<b>0.00</b>	<b>572,328.00</b>	<b>50,321.88</b>	<b>125,723.76</b>		<b>496,926.12</b>
50 - I.M.R.F./Soc. Sec. Fund										
50 R	1114 0000 00 000 000000		Imrf Current Tax Levy	49,000.00	0.00	49,000.00	0.00	15,848.27		33,151.73
50 R	1114 1000 00 000 000000		Imrf Early Tax Levy	54,000.00	0.00	54,000.00	15,848.27	15,848.27		54,000.00
50 R	1150 0000 00 000 000000		Social Sec Current Tax	63,000.00	0.00	63,000.00	0.00	20,374.62		42,625.38

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>R - Revenue</b>									
50 - I.M.R.F./Soc. Sec. Fund									
50 R	1150 1000 00 000 000000		Social Sec Early Tax	69,000.00	0.00	69,000.00	20,374.62	20,374.62	69,000.00
50 R	1230 0000 00 000 000000		Corp Replacement Tax	0.00	0.00	0.00	0.00	6,500.00	-6,500.00
50 R	1510 0000 00 000 000000		Interest On Invest	36,050.00	0.00	36,050.00	0.00	0.00	36,050.00
<b>Totals for Fund: 50</b>				<b>271,050.00</b>	<b>0.00</b>	<b>271,050.00</b>	<b>36,222.89</b>	<b>78,945.78</b>	<b>228,327.11</b>
70 - Working Cash Fund									
70 R	1115 0000 00 000 000000		Wc Current Tax Levy	33,894.00	0.00	33,894.00	0.00	12,580.80	21,313.20
70 R	1115 1000 00 000 000000		Wc Early Tax Levy	45,320.00	0.00	45,320.00	12,580.80	12,580.80	45,320.00
70 R	1510 0000 00 000 000000		Interest On Invest	144,200.00	0.00	144,200.00	0.00	0.00	144,200.00
<b>Totals for Fund: 70</b>				<b>223,414.00</b>	<b>0.00</b>	<b>223,414.00</b>	<b>12,580.80</b>	<b>25,161.60</b>	<b>210,833.20</b>
80 - Tort Immunity And Judgment Fund									
80 R	1120 0000 00 000 000000		Tort Current Tax Levy	72,000.00	0.00	72,000.00	0.00	23,394.87	48,605.13
80 R	1121 0000 00 000 000000		Tort Early Tax Levy	78,000.00	0.00	78,000.00	23,394.87	23,394.87	78,000.00
80 R	1510 0000 00 000 000000		Interest On Investments	13,390.00	0.00	13,390.00	0.00	0.00	13,390.00
<b>Totals for Fund: 80</b>				<b>163,390.00</b>	<b>0.00</b>	<b>163,390.00</b>	<b>23,394.87</b>	<b>46,789.74</b>	<b>139,995.13</b>
90 - Capital Improvement Fund									
90 R	1118 0000 00 000 000000		Life Safety Current Tax	39,000.00	0.00	39,000.00	0.00	12,580.80	26,419.20
90 R	1118 1000 00 000 000000		Life Safety Early Tax	44,000.00	0.00	44,000.00	12,580.80	12,580.80	44,000.00
90 R	1510 0000 00 000 000000		Interest On Investments	11,330.00	0.00	11,330.00	0.00	0.00	11,330.00
90 R	3925 2000 00 000 000000		School Maint Grant	51,500.00	0.00	51,500.00	0.00	0.00	51,500.00
<b>Totals for Fund: 90</b>				<b>145,830.00</b>	<b>0.00</b>	<b>145,830.00</b>	<b>12,580.80</b>	<b>25,161.60</b>	<b>133,249.20</b>
<b>Totals for Type: R -</b>				<b>13,312,713.00</b>	<b>0.00</b>	<b>13,312,713.00</b>	<b>1,350,169.25</b>	<b>3,547,005.00</b>	<b>11,115,877.25</b>
<b>E - Expense</b>									
10 - Education Fund									
10 E	1110 1100 00 000 400000		Elem Teachers Salaries	913,720.00	0.00	913,720.00	762,107.73	44,476.73	196,089.00
10 E	1110 1200 00 000 400000		Elem Sub Salaries	87,980.00	0.00	87,980.00	44,898.59	2,313.68	45,395.09
10 E	1110 2110 00 000 400000		10 E 1110 2110 00 000	0.00	0.00	0.00	9,721.79	546.84	-9,174.95
10 E	1110 2150 00 000 200000		TRS Assessments	11,660.00	0.00	11,660.00	0.00	0.00	11,660.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E 1110 2220 00 000 400000	Elem Health Insuranc			94,340.00	0.00	94,340.00	73,542.86	3,367.50	24,164.64
10 E 1110 3320 00 000 200000	Elem Travel			0.00	750.00	750.00	624.52	0.00	125.48
10 E 1110 4100 00 000 400000	Elem Supplies			6,215.00	0.00	6,215.00	8,381.89	315.94	-1,850.95
10 E 1110 4120 00 000 400000	Elem Pe Supplies			435.00	0.00	435.00	361.41	0.00	73.59
10 E 1110 5400 00 000 400000	Elem Capital Outlay			850.00	0.00	850.00	846.26	0.00	3.74
10 E 1125 1100 00 000 000000	Pre-K Salaries			86,920.00	0.00	86,920.00	29,651.45	993.29	58,261.84
10 E 1125 1100 00 000 100000	Pre-K Salaries Subs			1,872.00	0.00	1,872.00	0.00	0.00	1,872.00
10 E 1125 2110 00 000 000000	10 E 1125 2110 00 000			0.00	0.00	0.00	55.41	0.00	-55.41
10 E 1125 2150 00 000 000000	Pre-K Trs Assess			5,618.00	0.00	5,618.00	0.00	0.00	5,618.00
10 E 1125 2220 00 000 000000	Pre-K Benefits/Ins			16,112.00	0.00	16,112.00	5,108.52	171.41	11,174.89
10 E 1125 3000 00 000 000000	Pre-K Purchased			3,816.00	0.00	3,816.00	17,924.00	0.00	-14,108.00
10 E 1125 4100 00 000 000000	Pre-K Supplies			3,044.00	0.00	3,044.00	2,949.07	593.47	688.40
10 E 1130 1100 00 000 200000	H S Teachers Salaries			1,240,200.00	0.00	1,240,200.00	899,748.06	45,842.86	386,294.80
10 E 1130 1200 00 000 200000	H S Sub Salaries			47,700.00	0.00	47,700.00	40,461.92	0.00	7,238.08
10 E 1130 2110 00 000 200000	10 E 1130 2110 00 000			0.00	0.00	0.00	11,668.36	571.78	-11,096.58
10 E 1130 2150 00 000 200000	TRS Assessment			31,800.00	0.00	31,800.00	0.00	0.00	31,800.00
10 E 1130 2220 00 000 200000	H S Health Insurance			117,660.00	0.00	117,660.00	105,900.23	5,255.45	17,015.22
10 E 1130 3320 00 000 200000	H S Travel			300.00	450.00	750.00	1,427.85	0.00	-677.85
10 E 1130 4100 00 000 200000	H S Supplies			8,750.00	0.00	8,750.00	11,786.34	158.04	-2,878.30
10 E 1130 4110 00 000 200000	H S Awards			2,000.00	0.00	2,000.00	23.70	0.00	1,976.30
10 E 1130 4120 00 000 200000	Jh Science Supplies			1,600.00	0.00	1,600.00	2,463.56	920.00	56.44
10 E 1130 4140 00 000 200000	H S Extra-Curricular			100.00	0.00	100.00	553.90	35.76	-418.14
10 E 1130 4150 00 000 200000	Math Supplies			500.00	0.00	500.00	408.70	0.00	91.30
10 E 1130 4160 00 000 200000	Pe Supplies			0.00	0.00	0.00	506.73	0.00	-506.73
10 E 1130 4170 00 000 200000	H S Environ Science			100.00	0.00	100.00	0.00	0.00	100.00
10 E 1130 4180 00 000 200000	H S Chem Supplies			2,000.00	0.00	2,000.00	1,877.93	98.65	220.72
10 E 1130 4190 00 000 200000	Hs Biology Supplies			2,000.00	0.00	2,000.00	1,395.70	63.98	668.28

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	1130 4200 00 000 200000		H S Textbooks	6,000.00	0.00	6,000.00	5,238.11	1,212.32	1,974.21
10 E	1190 1100 00 000 000000		Art Salaries	155,820.00	0.00	155,820.00	102,109.55	5,429.92	59,140.37
10 E	1190 2110 00 000 000000		10 E 1190 2110 00 000	0.00	0.00	0.00	1,276.33	67.87	-1,208.46
10 E	1190 2150 00 000 000000		TRS Assessments	2,226.00	0.00	2,226.00	0.00	0.00	2,226.00
10 E	1190 2220 00 000 000000		Art Benefits/Ins	17,278.00	0.00	17,278.00	11,938.21	642.31	5,982.10
10 E	1190 3100 00 000 000000		Tech Purchased	100,000.00	0.00	100,000.00	173,144.89	50,211.43	-22,933.46
10 E	1190 3100 00 000 300000		Tech PS - COPS/SVPP	260,000.00	0.00	260,000.00	256,371.37	0.00	3,628.63
10 E	1190 3140 00 000 000000		Code Hs	1,250.00	0.00	1,250.00	1,250.00	0.00	0.00
10 E	1190 3160 00 000 000000		Tech Coeo Single Path	6,360.00	0.00	6,360.00	4,735.79	0.00	1,624.21
10 E	1190 4110 00 000 000000		Art Supplies Hs	1,500.00	0.00	1,500.00	1,310.95	0.00	189.05
10 E	1190 4120 00 000 000000		Art Supplies Elem Jh	1,500.00	0.00	1,500.00	2,759.22	0.00	-1,259.22
10 E	1190 4130 00 000 000000		Technology Exp &	33,920.00	0.00	33,920.00	2,167.65	258.15	32,010.50
10 E	1190 5000 00 000 000000		Tech Capital Outlay	10,600.00	0.00	10,600.00	282,032.08	282,032.08	10,600.00
10 E	1190 5000 00 000 100000		Tech CO - COPS/SVPP	100,000.00	0.00	100,000.00	67,126.23	0.00	32,873.77
10 E	1220 1000 00 000 200000		Arp Idea Flow-Through	1,878.00	0.00	1,878.00	0.00	0.00	1,878.00
10 E	1220 1000 00 000 400000		Arp Idea Flow-Through	5,194.00	0.00	5,194.00	0.00	0.00	5,194.00
10 E	1220 1100 00 000 100000		Arp Idea Preschool Esy	1,024.00	0.00	1,024.00	0.00	0.00	1,024.00
10 E	1220 1100 00 000 200000		Jr-Sr Hi Sp Ed Salaries	197,160.00	0.00	197,160.00	183,714.37	9,864.42	23,310.05
10 E	1220 1100 00 000 300000		Arp Idea Preschool Esy	617.00	0.00	617.00	0.00	0.00	617.00
10 E	1220 1100 00 000 400000		Elem Sp Ed Salaries	157,940.00	0.00	157,940.00	150,115.21	7,546.30	15,371.09
10 E	1220 1100 00 000 460000		Idea Preschool Salaries	6,996.00	0.00	6,996.00	0.00	0.00	6,996.00
10 E	1220 1100 00 000 462000		Idea Flow-Through	126,140.00	0.00	126,140.00	11,019.16	488.57	115,609.41
10 E	1220 1110 00 000 200000		H S Sp Ed Aides Salary	159,000.00	0.00	159,000.00	111,908.03	6,036.79	53,128.76
10 E	1220 1110 00 000 400000		Elem Sp Ed Aides	159,000.00	0.00	159,000.00	133,695.82	6,533.47	31,837.65
10 E	1220 2110 00 000 200000		10 E 1220 2110 00 000	0.00	0.00	0.00	2,297.49	122.87	-2,174.62
10 E	1220 2110 00 000 400000		10 E 1220 2110 00 000	0.00	0.00	0.00	1,620.73	80.47	-1,540.26
10 E	1220 2110 00 000 462000		10 E 1220 2110 00 000	0.00	0.00	0.00	18.48	0.00	-18.48

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	1220 2150 00 000 000000		TRS Assessment	4,452.00	0.00	4,452.00	0.00	0.00	4,452.00
10 E	1220 2220 00 000 000000		Sp Ed Benefits/Ins	75,260.00	0.00	75,260.00	0.00	0.00	75,260.00
10 E	1220 2220 00 000 200000		10 E 1220 2220 00 000	0.00	0.00	0.00	38,906.74	1,516.61	-37,390.13
10 E	1220 2220 00 000 400000		10 E 1220 2220 00 000	0.00	0.00	0.00	44,742.13	2,223.80	-42,518.33
10 E	1220 2220 00 000 462000		10 E 1220 2220 00 000	0.00	0.00	0.00	234.23	0.47	-233.76
10 E	1220 3110 00 000 000000		Hilia Services	5,300.00	0.00	5,300.00	1,332.00	0.00	3,968.00
10 E	1220 4000 00 000 000000		Idea Part B Prek	0.00	0.00	0.00	166.92	83.46	-83.46
10 E	1220 4000 00 000 100000		Idea Part B Flow Thru	610.00	0.00	610.00	7,845.31	550.05	-6,685.26
10 E	1220 4000 00 000 200000		Arp Idea Part B Prek	1,696.00	0.00	1,696.00	0.00	0.00	1,696.00
10 E	1220 4000 00 000 300000		Arp Idea Part B Flow	5,512.00	0.00	5,512.00	0.00	0.00	5,512.00
10 E	1220 4100 00 000 000000		Sp Ed Elem Supplies	406.00	0.00	406.00	285.90	53.04	173.14
10 E	1220 4110 00 000 000000		Sp Ed Jh/Hs Supplies	1,000.00	0.00	1,000.00	885.31	87.27	201.96
10 E	1220 5000 00 000 000000		Idea Sp Ed Capital	0.00	0.00	0.00	834.49	0.00	-834.49
10 E	1250 1100 00 000 220000		Title I Salaries	51,940.00	0.00	51,940.00	22,936.61	1,209.37	30,212.76
10 E	1250 2000 00 000 000000		Title I Teacher Benefits	8,480.00	0.00	8,480.00	0.00	0.00	8,480.00
10 E	1250 2110 00 000 220000		10 E 1250 2110 00 000	0.00	0.00	0.00	2,688.64	141.97	-2,546.67
10 E	1250 2220 00 000 220000		10 E 1250 2220 00 000	0.00	0.00	0.00	1,414.32	75.21	-1,339.11
10 E	1250 4100 00 000 220000		Title I Supplies For	53.00	0.00	53.00	0.00	0.00	53.00
10 E	1250 4100 00 000 230000		Title I Supplies Neg &	212.00	0.00	212.00	0.00	0.00	212.00
10 E	1250 4120 00 000 000000		Title I Supplies Leveled	2,120.00	0.00	2,120.00	2,204.80	0.00	-84.80
10 E	1400 1100 00 000 000000		Vocational Salaries	71,020.00	0.00	71,020.00	12,777.17	227.50	58,470.33
10 E	1400 2110 00 000 000000		10 E 1400 2110 00 000	0.00	0.00	0.00	159.77	2.85	-156.92
10 E	1400 2150 00 000 000000		TRS Assessment	1,060.00	0.00	1,060.00	0.00	0.00	1,060.00
10 E	1400 2220 00 000 000000		Voc Benefits/Ins	7,950.00	0.00	7,950.00	900.96	0.00	7,049.04
10 E	1400 3010 00 000 000000		Ag Incentive Grant	0.00	0.00	0.00	769.00	0.00	-769.00
10 E	1400 4110 00 000 200000		Ag Supplies	3,000.00	0.00	3,000.00	659.32	70.94	2,411.62
10 E	1400 4120 00 000 200000		Business Supplies	500.00	0.00	500.00	0.00	0.00	500.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	1400 4160 00 000 000000		Building Trades	2,500.00	2,000.00	4,500.00	5,776.81	12.97	-1,263.84
10 E	1500 1100 00 000 200000		H S Extra-Curricular	135,680.00	0.00	135,680.00	101,657.01	7,912.64	41,935.63
10 E	1500 1100 00 000 300000		Jr Hi Extra-Curricular	55,120.00	0.00	55,120.00	37,223.80	3,314.12	21,210.32
10 E	1500 2110 00 000 200000		10 E 1500 2110 00 000	0.00	0.00	0.00	685.24	33.96	-651.28
10 E	1500 2110 00 000 300000		10 E 1500 2110 00 000	0.00	0.00	0.00	187.00	21.24	-165.76
10 E	1500 2220 00 000 200000		10 E 1500 2220 00 000	0.00	0.00	0.00	196.66	0.00	-196.66
10 E	1500 2220 00 000 300000		10 E 1500 2220 00 000	0.00	0.00	0.00	20.08	0.00	-20.08
10 E	1500 3000 00 000 000000		Athletic Purchased	10,600.00	0.00	10,600.00	8,723.14	0.00	1,876.86
10 E	1500 3010 00 000 000000		Athl Prog State Tourns	3,710.00	0.00	3,710.00	1,159.19	0.00	2,550.81
10 E	1500 3190 00 000 000000		Athletic Officials	26,500.00	0.00	26,500.00	24,500.00	0.00	2,000.00
10 E	1500 3190 00 000 100000		Athletic Equip Repairs	636.00	0.00	636.00	359.88	0.00	276.12
10 E	1500 3230 00 000 200000		Football	3,710.00	0.00	3,710.00	3,500.00	0.00	210.00
10 E	1500 3320 00 000 000000		Extra-Curricular Travel	848.00	0.00	848.00	19.21	0.00	828.79
10 E	1500 4010 00 000 300000		Jh B Baseball Supplies	424.00	0.00	424.00	342.60	0.00	81.40
10 E	1500 4020 00 000 300000		Jh G Bkb Supplies	297.00	0.00	297.00	25.99	0.00	271.01
10 E	1500 4030 00 000 300000		Jh B Bkb Supplies	297.00	0.00	297.00	265.35	0.00	31.65
10 E	1500 4040 00 000 300000		Jh G Vb Supplies	297.00	0.00	297.00	192.80	0.00	104.20
10 E	1500 4050 00 000 300000		Jh G Track Supplies	297.00	0.00	297.00	0.00	0.00	297.00
10 E	1500 4060 00 000 300000		Jh B Track Supplies	297.00	0.00	297.00	135.00	0.00	162.00
10 E	1500 4070 00 000 300000		Jh Softball Supplies	424.00	0.00	424.00	378.70	0.00	45.30
10 E	1500 4100 00 000 200000		Football Supplies	1,696.00	0.00	1,696.00	0.00	0.00	1,696.00
10 E	1500 4120 00 000 200000		Hs B Bkb Supplies	509.00	0.00	509.00	378.00	0.00	131.00
10 E	1500 4130 00 000 200000		Hs G Bkb Supplies	509.00	0.00	509.00	507.75	0.00	1.25
10 E	1500 4150 00 000 200000		Hs G Vb Supplies	509.00	0.00	509.00	458.58	0.00	50.42
10 E	1500 4160 00 000 200000		Hs G Track Supplies	509.00	0.00	509.00	647.38	0.00	-138.38
10 E	1500 4170 00 000 200000		Hs B Track Supplies	509.00	0.00	509.00	504.83	0.00	4.17
10 E	1500 4190 00 000 200000		Hs Baseball Supplies	636.00	0.00	636.00	445.63	0.00	190.37

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	1500 4200 00 000 200000		Hs Softball Supplies	106.00	0.00	106.00	0.00	0.00	106.00
10 E	1500 4210 00 000 200000		Hs Golf Supplies	212.00	0.00	212.00	51.47	0.00	160.53
10 E	1500 4220 00 000 200000		H S Scholastic Bowl	148.00	0.00	148.00	0.00	0.00	148.00
10 E	1500 4220 00 000 300000		Jr Hi Scholastic Bowl	159.00	0.00	159.00	160.00	0.00	-1.00
10 E	1500 4230 00 000 000000		Jh Wrestling	297.00	0.00	297.00	159.36	0.00	137.64
10 E	1500 4240 00 000 000000		Hs Wrestling	509.00	0.00	509.00	395.00	0.00	114.00
10 E	1500 4250 00 000 000000		Competitive Cheer	106.00	0.00	106.00	0.00	0.00	106.00
10 E	1500 4300 00 000 000000		Athletic Awards	1,590.00	0.00	1,590.00	734.00	0.00	856.00
10 E	1500 4900 00 000 000000		Other Athletic Supplies	424.00	0.00	424.00	0.00	0.00	424.00
10 E	1500 4900 00 000 100000		Cash Box Startup	1,590.00	0.00	1,590.00	1,700.00	0.00	-110.00
10 E	1500 4910 00 000 100000		H S Bb Cheerleaders	265.00	0.00	265.00	0.00	0.00	265.00
10 E	1500 5400 00 000 000000		Athletic Capital Outlay	7,632.00	0.00	7,632.00	0.00	0.00	7,632.00
10 E	1500 5410 00 000 000000		Athletic Uniforms	6,890.00	0.00	6,890.00	8,108.40	0.00	-1,218.40
10 E	1500 5420 00 000 200000		Football Equipment	3,710.00	0.00	3,710.00	4,641.55	0.00	-931.55
10 E	1500 6400 00 000 000000		Athletic Dues & Fees	11,130.00	0.00	11,130.00	10,833.00	0.00	297.00
10 E	1510 1100 00 000 000000		Music Salaries	159,000.00	0.00	159,000.00	129,397.40	7,382.93	36,985.53
10 E	1510 2110 00 000 000000		10 E 1510 2110 00 000	0.00	0.00	0.00	1,602.45	85.84	-1,516.61
10 E	1510 2150 00 000 000000		TRS Assessments	2,226.00	0.00	2,226.00	0.00	0.00	2,226.00
10 E	1510 2220 00 000 000000		Music Benefits/Ins	16,218.00	0.00	16,218.00	12,451.34	683.98	4,450.64
10 E	1510 3220 00 000 000000		Band Uniform Cleaning	800.00	0.00	800.00	0.00	0.00	800.00
10 E	1510 3230 00 000 000000		Music Repairs	3,000.00	0.00	3,000.00	2,085.43	20.00	934.57
10 E	1510 3240 00 000 000000		Vocal Teacher Pd	427.00	0.00	427.00	0.00	0.00	427.00
10 E	1510 4010 00 000 400000		Elem Vocal Supplies	493.00	0.00	493.00	492.68	0.00	0.32
10 E	1510 4030 00 000 200000		Jh/Hs Vocal Supplies	1,100.00	0.00	1,100.00	345.18	0.00	754.82
10 E	1510 4100 00 000 400000		Elem Band Supplies	750.00	0.00	750.00	710.13	0.00	39.87
10 E	1510 4120 00 000 200000		Hs Band Supplies	2,500.00	0.00	2,500.00	2,417.30	4.03	86.73
10 E	1510 4900 00 000 000000		Band/Flag Uniforms	1,200.00	0.00	1,200.00	755.73	0.00	444.27

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	1510 5400 00 000 200000		Band Capital Outlay	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
10 E	1510 6400 00 000 000000		Band & Vocal Dues &	2,200.00	0.00	2,200.00	2,052.80	75.00	222.20
10 E	1700 1100 00 000 000000		Driver Ed Salary	72,080.00	0.00	72,080.00	0.00	0.00	72,080.00
10 E	1700 3000 00 000 000000		Drivers Ed Purchased	0.00	0.00	0.00	4,507.74	0.00	-4,507.74
10 E	1911 6700 00 000 000000		Private Facility Tuition	0.00	0.00	0.00	600.00	0.00	-600.00
10 E	1912 6700 00 000 000000		Sp Ed Private Facility	625,400.00	0.00	625,400.00	804,205.22	0.00	-178,805.22
10 E	1999 6900 00 000 000000		Student Activity Fund	185,500.00	0.00	185,500.00	0.00	0.00	185,500.00
10 E	2120 1100 00 000 000000		H S Guidance Salaries	124,020.00	0.00	124,020.00	63,514.65	7,023.00	67,528.35
10 E	2120 1110 00 000 000000		Elem Guidance Salaries	83,740.00	0.00	83,740.00	79,216.72	3,496.53	8,019.81
10 E	2120 2110 00 000 000000		10 E 2120 2110 00 000	0.00	0.00	0.00	1,157.05	97.89	-1,059.16
10 E	2120 2150 00 000 000000		TRS Assessment	3,180.00	0.00	3,180.00	0.00	0.00	3,180.00
10 E	2120 2220 00 000 000000		Guidance Benefits	7,950.00	0.00	7,950.00	2,067.90	684.82	6,566.92
10 E	2120 3000 00 000 100000		Arp Comm Partn Ecssp	0.00	0.00	0.00	973.00	0.00	-973.00
10 E	2120 4100 00 000 000000		Guidance Elem	438.00	0.00	438.00	892.58	446.29	-8.29
10 E	2120 4110 00 000 000000		Guidance Jh/Hs	1,500.00	0.00	1,500.00	489.71	0.00	1,010.29
10 E	2130 1100 00 000 000000		Health Serv Salary	63,600.00	0.00	63,600.00	67,100.80	3,868.35	367.55
10 E	2130 1100 00 000 100000		Health Serv Salary Risk	9,275.00	0.00	9,275.00	0.00	0.00	9,275.00
10 E	2130 2110 00 000 000000		10 E 2130 2110 00 000	0.00	0.00	0.00	2.47	0.00	-2.47
10 E	2130 2220 00 000 000000		Health Serv Benefits	7,844.00	0.00	7,844.00	8,322.31	257.37	-220.94
10 E	2130 3100 00 000 200000		Arp Comm Partner	26,500.00	0.00	26,500.00	17,808.00	0.00	8,692.00
10 E	2130 4100 00 000 000000		Health Serv Supp	1,060.00	0.00	1,060.00	920.82	113.43	252.61
10 E	2130 4110 00 000 000000		Health Services Aed	2,438.00	0.00	2,438.00	759.05	0.00	1,678.95
10 E	2130 6400 00 000 000000		Health Services Dues	500.00	0.00	500.00	406.00	0.00	94.00
10 E	2152 1110 00 000 000000		Speech Salary	63,600.00	0.00	63,600.00	50,025.33	2,643.38	16,218.05
10 E	2152 1130 00 000 000000		Title I Speech Salary	21,200.00	0.00	21,200.00	16,591.67	881.12	5,489.45
10 E	2152 2110 00 000 000000		10 E 2152 2110 00 000	0.00	0.00	0.00	2,569.99	136.48	-2,433.51
10 E	2152 2150 00 000 000000		TRS Assessment	2,650.00	0.00	2,650.00	0.00	0.00	2,650.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s)	R - Revenue; E -				
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	2152 2220 00 000 000000		Speech Benefits/Ins	530.00	0.00	530.00	15.88	0.84	514.96
10 E	2152 2230 00 000 000000		Title I Speech Teacher	2,968.00	0.00	2,968.00	0.00	0.00	2,968.00
10 E	2152 4100 00 000 000000		Speech Supplies	397.00	0.00	397.00	470.17	0.00	-73.17
10 E	2190 1100 00 000 000000		Student Services Coor	45,580.00	0.00	45,580.00	42,349.99	2,312.50	5,542.51
10 E	2190 2110 00 000 000000		Arp Comm Prtnr	2,066.00	0.00	2,066.00	529.27	28.90	1,565.63
10 E	2190 2220 00 000 000000		10 E 2190 2220 00 000	0.00	0.00	0.00	1,039.41	0.84	-1,038.57
10 E	2210 1000 00 000 000000		Curriculum Coordinator	79,500.00	0.00	79,500.00	73,550.68	3,675.00	9,624.32
10 E	2210 1110 00 000 100000		Arp Comm Part Book	4,240.00	0.00	4,240.00	0.00	0.00	4,240.00
10 E	2210 2110 00 000 000000		Curriculum Coordinator	0.00	0.00	0.00	8,952.35	445.75	-8,506.60
10 E	2210 2110 00 000 241000			0.00	0.00	0.00	12.50	0.00	-12.50
10 E	2210 2220 00 000 000000		Curriculum Coordinator	5,070.00	0.00	5,070.00	22,624.45	1,182.39	-16,372.06
10 E	2210 2300 00 000 100000		Teacher Vacancy Grant	36,000.00	0.00	36,000.00	102.25	0.00	35,897.75
10 E	2210 3000 00 000 000000		School Imp/Staff Devel	9,116.00	0.00	9,116.00	4,950.00	0.00	4,166.00
10 E	2210 3000 00 000 240000		Idea Prek Staff Develop	424.00	0.00	424.00	0.00	0.00	424.00
10 E	2210 3000 00 000 241000		Teacher Vacancy	21,000.00	0.00	21,000.00	48,590.20	0.00	-27,590.20
10 E	2210 3000 00 000 250000		Prek Staff Develop	530.00	0.00	530.00	0.00	0.00	530.00
10 E	2210 3000 00 000 410700		Srsa Purchased	22,684.00	0.00	22,684.00	16,040.00	0.00	6,644.00
10 E	2210 3100 00 000 000000		Idea Flow Thru Part B	6,784.00	0.00	6,784.00	6,688.13	0.00	95.87
10 E	2210 3100 00 000 300000		Arp Comm Partner Yale	52.00	0.00	52.00	0.00	0.00	52.00
10 E	2210 3120 00 000 000000		Title I Purch Serv (staff	10,600.00	0.00	10,600.00	3,304.88	1,082.44	8,377.56
10 E	2210 3180 00 000 000000		Arp Comm Partner Roe	8,268.00	0.00	8,268.00	18,450.00	13,450.00	3,268.00
10 E	2210 3180 00 000 300000		Arp Comm Partner Jon	3,366.00	0.00	3,366.00	0.00	0.00	3,366.00
10 E	2210 3180 00 000 400000		Arp Comm Partner	2,382.00	0.00	2,382.00	0.00	0.00	2,382.00
10 E	2210 4000 00 000 241000		Teacher Vacancy	35,164.00	0.00	35,164.00	37,541.38	5,329.42	2,952.04
10 E	2210 4000 00 000 410700		Srsa Supplies	21,200.00	0.00	21,200.00	38,875.56	1,716.08	-15,959.48
10 E	2210 4130 00 000 000000		Curriculum Director	107.00	0.00	107.00	0.00	0.00	107.00
10 E	2210 4130 00 000 100000		Curriculum Director	35.00	0.00	35.00	0.00	0.00	35.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	2210 4300 00 000 000000		State Library Grant	901.00	0.00	901.00	805.81	0.00	95.19
10 E	2222 1100 00 000 000000		Media Salary	71,020.00	0.00	71,020.00	54,026.92	3,621.14	20,614.22
10 E	2222 2110 00 000 000000		10 E 2222 2110 00 000	0.00	0.00	0.00	675.27	38.12	-637.15
10 E	2222 2150 00 000 000000		TRS Assessments	1,007.00	0.00	1,007.00	0.00	0.00	1,007.00
10 E	2222 2220 00 000 000000		Media Benefits/Ins	13,780.00	0.00	13,780.00	5,656.64	300.32	8,423.68
10 E	2222 3240 00 000 000000		Media Repairs	212.00	0.00	212.00	0.00	0.00	212.00
10 E	2222 3290 00 000 000000		Media Contractual Serv	3,777.00	0.00	3,777.00	3,654.87	0.00	122.13
10 E	2222 4110 00 000 000000		Media Supplies	1,060.00	0.00	1,060.00	1,062.85	141.61	138.76
10 E	2222 4130 00 000 000000		Title I Supplies Library	1,649.00	0.00	1,649.00	19,507.48	0.00	-17,858.48
10 E	2222 4300 00 000 000000		Elem Books/Materials	1,060.00	0.00	1,060.00	1,429.71	411.96	42.25
10 E	2222 4340 00 000 000000		H S Books/Materials	1,272.00	0.00	1,272.00	1,044.14	397.98	625.84
10 E	2222 4400 00 000 000000		Elem Periodicals	371.00	0.00	371.00	9.99	0.00	361.01
10 E	2222 4440 00 000 000000		Hs Periodicals	212.00	0.00	212.00	211.59	0.00	0.41
10 E	2230 3150 00 000 000000		Testing/Assess-Jh/Hs	500.00	0.00	500.00	2,108.00	0.00	-1,608.00
10 E	2230 3160 00 000 000000		Title I Purch Serv	21,200.00	0.00	21,200.00	31,941.42	4,248.12	-6,493.30
10 E	2230 3170 00 000 000000		Nwea Online	8,300.00	0.00	8,300.00	0.00	0.00	8,300.00
10 E	2319 3100 00 000 100000		Board Purch Serv	23,320.00	0.00	23,320.00	19,108.25	0.00	4,211.75
10 E	2319 3100 00 000 200000		Branding Board Purch	1,219.00	0.00	1,219.00	0.00	0.00	1,219.00
10 E	2319 3190 00 000 000000		Other Services	5,724.00	0.00	5,724.00	708.34	0.00	5,015.66
10 E	2319 3500 00 000 000000		Published Statements	2,014.00	0.00	2,014.00	1,563.75	0.00	450.25
10 E	2319 3600 00 000 000000		Printing/Postage	1,802.00	0.00	1,802.00	6,475.95	0.00	-4,673.95
10 E	2319 3800 00 000 000000		Unemployment	636.00	0.00	636.00	0.00	0.00	636.00
10 E	2319 4100 00 000 000000		Board Expenses	18,762.00	0.00	18,762.00	1,058.14	0.00	17,703.86
10 E	2319 4110 00 000 000000		District Branding	7,950.00	0.00	7,950.00	102.17	0.00	7,847.83
10 E	2319 6400 00 000 000000		Board Dues & Fees	7,420.00	0.00	7,420.00	2,572.18	0.00	4,847.82
10 E	2321 1100 00 000 000000		Supt Salary	154,760.00	0.00	154,760.00	107,065.65	5,373.95	53,068.30
10 E	2321 1100 00 000 100000		Supt Salary Risk Mgt	9,116.00	0.00	9,116.00	9,690.79	486.41	-88.38

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	2321 1110 00 000 000000		Admin Asst Salary	53,000.00	0.00	53,000.00	75,854.93	3,986.66	-18,868.27
10 E	2321 1110 00 000 100000		Admin Asst Salary Risk	4,770.00	0.00	4,770.00	0.00	0.00	4,770.00
10 E	2321 2110 00 000 000000		TRS Assessments	2,650.00	0.00	2,650.00	12,987.76	651.81	-9,685.95
10 E	2321 2110 00 000 100000		10 E 2321 2110 00 000	0.00	0.00	0.00	1,175.46	59.00	-1,116.46
10 E	2321 2220 00 000 000000		Supt & Sec Benefits/Ins	38,160.00	0.00	38,160.00	25,494.52	1,281.18	13,946.66
10 E	2321 2220 00 000 100000		10 E 2321 2220 00 000	0.00	0.00	0.00	1,869.18	95.38	-1,773.80
10 E	2321 3000 00 000 000000		Admin Purchased Serv	5,936.00	0.00	5,936.00	6,600.00	0.00	-664.00
10 E	2321 3320 00 000 000000		Admin Services And	2,862.00	0.00	2,862.00	2,593.23	0.00	268.77
10 E	2321 4100 00 000 000000		Administrative Supplies	5,936.00	0.00	5,936.00	10,004.52	1,001.12	-3,067.40
10 E	2321 5400 00 000 000000		Admin Capital Outlay	1,060.00	0.00	1,060.00	0.00	0.00	1,060.00
10 E	2321 6400 00 000 000000		Admin Dues & Fees	4,770.00	0.00	4,770.00	2,876.92	0.00	1,893.08
10 E	2410 1100 00 000 000000		Elem Prin Salary	95,400.00	0.00	95,400.00	66,708.05	3,510.95	32,202.90
10 E	2410 1100 00 000 100000		Elem Prin Salary Risk	9,116.00	0.00	9,116.00	0.00	0.00	9,116.00
10 E	2410 1100 00 000 200000		Hs Prin Salary	95,400.00	0.00	95,400.00	66,708.05	3,510.95	32,202.90
10 E	2410 1100 00 000 210000		Hs Prin Salary Risk Mgt	9,116.00	0.00	9,116.00	6,037.82	317.78	3,395.96
10 E	2410 1100 00 000 300000		Arp Comm Part Asst	82,150.00	0.00	82,150.00	57,369.93	3,019.47	27,799.54
10 E	2410 1110 00 000 000000		Elem Secretary Salaries	36,040.00	0.00	36,040.00	28,270.32	1,431.40	9,201.08
10 E	2410 1110 00 000 200000		Hs Secretary Salaries	76,320.00	0.00	76,320.00	53,832.03	2,744.01	25,231.98
10 E	2410 2110 00 000 000000		TRS Assessments	4,585.00	0.00	4,585.00	8,091.34	425.86	-3,080.48
10 E	2410 2110 00 000 200000		10 E 2410 2110 00 000	0.00	0.00	0.00	8,099.75	425.86	-7,673.89
10 E	2410 2110 00 000 210000		10 E 2410 2110 00 000	0.00	0.00	0.00	732.26	38.54	-693.72
10 E	2410 2110 00 000 300000		Arp Comm Part Asst	363.00	0.00	363.00	12,976.43	682.97	-11,930.46
10 E	2410 2210 00 000 300000		Arp Comm Partn Asst	106.00	0.00	106.00	0.00	0.00	106.00
10 E	2410 2220 00 000 000000		Prin & Sec Benefits/Ins	81,620.00	0.00	81,620.00	24,702.69	1,253.99	58,171.30
10 E	2410 2220 00 000 200000		10 E 2410 2220 00 000	0.00	0.00	0.00	28,914.64	1,374.00	-27,540.64
10 E	2410 2220 00 000 210000		10 E 2410 2220 00 000	0.00	0.00	0.00	1,829.67	93.41	-1,736.26
10 E	2410 2220 00 000 300000		10 E 2410 2220 00 000	0.00	0.00	0.00	40.01	2.11	-37.90

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	2410 3330 00 000 000000		Hs Admin Travel &	2,000.00	0.00	2,000.00	1,156.60	0.00	843.40
10 E	2410 3340 00 000 000000		Elem Prin Purch	516.00	0.00	516.00	507.00	0.00	9.00
10 E	2410 3350 00 000 000000		H S Prin Purch Services	500.00	0.00	500.00	0.00	0.00	500.00
10 E	2410 4110 00 000 000000		H S Prin Supplies	3,500.00	0.00	3,500.00	2,108.67	0.00	1,391.33
10 E	2410 4120 00 000 000000		Asst Prin Supplies	530.00	0.00	530.00	0.00	0.00	530.00
10 E	2410 4130 00 000 000000		Asst Prin Office	530.00	0.00	530.00	0.00	0.00	530.00
10 E	2410 6400 00 000 000000		Elem Prin Dues & Fees	1,000.00	0.00	1,000.00	413.00	0.00	587.00
10 E	2410 6410 00 000 000000		H S Prin Dues & Fees	400.00	0.00	400.00	339.00	0.00	61.00
10 E	2410 6420 00 000 100000		Asst Prin Dues & Fees	530.00	0.00	530.00	374.00	0.00	156.00
10 E	2520 1110 00 000 000000		Bookkeeper Salary	55,120.00	0.00	55,120.00	42,813.27	2,253.33	14,560.06
10 E	2520 2220 00 000 000000		Bkkper Benefits/Ins	7,950.00	0.00	7,950.00	5,354.51	263.77	2,859.26
10 E	2520 3000 00 000 000000		Revtrak Service Fees	2,968.00	0.00	2,968.00	28.38	0.00	2,939.62
10 E	2520 3100 00 000 000000		Fiscal Services Audits	29,680.00	0.00	29,680.00	11,235.64	0.00	18,444.36
10 E	2520 3200 00 000 000000		Bookkeeper Travel &	0.00	0.00	0.00	4,284.12	221.10	-4,063.02
10 E	2520 5000 00 000 000000		Bookkeeper Capital	8,600.00	0.00	8,600.00	8,532.76	0.00	67.24
10 E	2544 3230 00 000 000000		Equipment Repairs	424.00	0.00	424.00	96.98	0.00	327.02
10 E	2544 3250 00 000 000000		Equipment Rental	15,688.00	0.00	15,688.00	13,294.40	0.00	2,393.60
10 E	2544 4100 00 000 000000		Equipment Supplies	636.00	0.00	636.00	0.00	0.00	636.00
10 E	2561 1100 00 000 210000		Cafeteria Salaries	167,480.00	0.00	167,480.00	145,619.66	12,687.98	34,548.32
10 E	2561 2220 00 000 210000		Cafeteria Health Ins	37,100.00	0.00	37,100.00	34,462.95	1,711.65	4,348.70
10 E	2561 3230 00 000 210000		Cafeteria Repairs	636.00	0.00	636.00	0.00	0.00	636.00
10 E	2561 3320 00 000 210000		Cafeteria Travel	1,060.00	0.00	1,060.00	0.00	0.00	1,060.00
10 E	2561 4100 00 000 210000		Cafeteria Del Charge	530.00	0.00	530.00	0.00	0.00	530.00
10 E	2561 4140 00 000 210000		Cafeteria Food	174,900.00	0.00	174,900.00	132,370.72	225.29	42,754.57
10 E	2561 4140 00 000 240000		Supply Chain Assist	10,600.00	0.00	10,600.00	0.00	0.00	10,600.00
10 E	2561 4900 00 000 210000		Cafeteria Other	29,574.00	0.00	29,574.00	11,463.70	324.78	18,435.08
10 E	2561 5400 00 000 210000		Cafeteria Cap Outlay	2,120.00	0.00	2,120.00	0.00	0.00	2,120.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s)	R - Revenue; E -					
Fun	Account				Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>										
10 - Education Fund										
10 E	2630 3010 00 000 000000		Apptegy Website		7,738.00	0.00	7,738.00	7,300.00	0.00	438.00
10 E	2630 3100 00 000 100000		Teacher Vacancy Grant		12,720.00	0.00	12,720.00	0.00	0.00	12,720.00
10 E	2660 3000 00 000 000000		Data Processing		149,460.00	0.00	149,460.00	141,598.05	37,350.15	45,212.10
10 E	2900 3000 00 000 000000		Title I Purch Serv Non		53.00	0.00	53.00	0.00	0.00	53.00
10 E	2900 3000 00 000 100000		Idea Part B Sp Ed		125,928.00	0.00	125,928.00	0.00	0.00	125,928.00
10 E	2900 3000 00 000 300000		Sp Ed Contract		117,978.00	0.00	117,978.00	73,084.46	0.00	44,893.54
10 E	2900 3000 00 000 400000		Arp Idea Part B Sp Ed		6,345.00	0.00	6,345.00	0.00	0.00	6,345.00
10 E	2900 3000 00 000 500000		Sp Ed Contract		15,900.00	0.00	15,900.00	78,694.45	82.47	-62,711.98
10 E	3000 1000 00 000 000000		Pre-K Screening		1,272.00	0.00	1,272.00	1,535.86	0.00	-263.86
10 E	3000 1100 00 000 000000		Pre K Parent Coor		11,660.00	0.00	11,660.00	9,153.90	483.81	2,989.91
10 E	3000 1110 00 000 000000		Pre K Family Fun		251.00	0.00	251.00	0.00	0.00	251.00
10 E	3000 2110 00 000 000000		10 E 3000 2110 00 000		0.00	0.00	0.00	12.27	0.00	-12.27
10 E	3000 2220 00 000 000000		10 E 3000 2220 00 000		0.00	0.00	0.00	3,097.20	159.05	-2,938.15
10 E	3000 2220 00 000 100000		Pre K Parent Coor		5,740.00	0.00	5,740.00	0.00	0.00	5,740.00
10 E	3000 3000 00 000 000000		Title I Purchased Serv		402.00	0.00	402.00	70.00	0.00	332.00
10 E	3000 3100 00 000 000000		Pre K Vision Screening		32.00	0.00	32.00	0.00	0.00	32.00
10 E	3000 3100 00 000 100000		Pre K Home Visits		32.00	0.00	32.00	0.00	0.00	32.00
10 E	3000 4100 00 000 000000		Title I Parental Supplies		318.00	0.00	318.00	0.00	0.00	318.00
10 E	3000 4110 00 000 000000		Pre-K Screening		106.00	0.00	106.00	667.20	0.00	-561.20
10 E	3000 4110 00 000 200000		Family Fun Night		212.00	0.00	212.00	0.00	0.00	212.00
10 E	3700 3100 00 000 000000		Required Proportionate		1,802.00	0.00	1,802.00	0.00	0.00	1,802.00
10 E	3700 3100 00 000 100000		Arp Idea Required		1,166.00	0.00	1,166.00	0.00	0.00	1,166.00
10 E	4210 6700 00 000 000000		Out-Of-District Tuition		4,240.00	0.00	4,240.00	0.00	0.00	4,240.00
10 E	4210 6710 00 000 000000		Roe Alt Ed Tuition		3,604.00	0.00	3,604.00	167.40	0.00	3,436.60
10 E	4210 6720 00 000 000000		Roe Bridge Tuition		26,500.00	0.00	26,500.00	26,016.00	0.00	484.00
10 E	4220 6720 00 000 000000		Sp Ed Tuition Leroy		26,500.00	0.00	26,500.00	18,595.62	0.00	7,904.38
10 E	4220 6730 00 000 000000		Sp Ed Tuition Save		848.00	0.00	848.00	0.00	0.00	848.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
10 - Education Fund									
10 E	4240 6600 00 000 000000		Cte Local Match	1,060.00	0.00	1,060.00	1,077.13	0.00	-17.13
10 E	4240 6700 00 000 000000		Cte Tuition	32,860.00	0.00	32,860.00	29,000.00	0.00	3,860.00
10 E	4811 2220 00 000 000000		10 E 4811 2220 00 000	0.00	0.00	0.00	3.82	1.91	-1.91
10 E	6000 6000 00 000 000000		Contingency	106,000.00	0.00	106,000.00	0.00	0.00	106,000.00
10 E	8410 0000 00 000 000000		Taxes Pledged To Pay	24,562.00	0.00	24,562.00	0.00	0.00	24,562.00
10 E	8420 0000 00 000 000000		Grants Pledged To Pay	42,347.00	0.00	42,347.00	0.00	0.00	42,347.00
10 E	8510 0000 00 000 000000		Taxes Pledged To Pay	4,004.00	0.00	4,004.00	0.00	0.00	4,004.00
<b>Totals for Fund: 10</b>				<b>8,786,616.00</b>	<b>3,200.00</b>	<b>8,789,816.00</b>	<b>7,073,369.87</b>	<b>647,605.77</b>	<b>2,364,051.90</b>
20 - Oper, Build, & Maint Fund									
20 E	2530 5200 00 000 100000		Land Aquisition	25,000.00	0.00	25,000.00	24,665.00	0.00	335.00
20 E	2542 1100 00 000 000000		Building Salaries	207,760.00	0.00	207,760.00	172,852.81	11,156.70	46,063.89
20 E	2542 2220 00 000 000000		Bldg Health Insurance	24,380.00	0.00	24,380.00	21,909.43	1,108.26	3,578.83
20 E	2542 3220 00 000 000000		Grounds Contractual	74,200.00	0.00	74,200.00	55,121.79	0.00	19,078.21
20 E	2542 3230 00 000 000000		Upkeep Of Building	6,890.00	0.00	6,890.00	13,541.22	457.47	-6,193.75
20 E	2542 3250 00 000 000000		Upkeep Of Grounds	15,000.00	0.00	15,000.00	32,376.56	0.00	-17,376.56
20 E	2542 3260 00 000 000000		Upkeep Of	20,000.00	0.00	20,000.00	49,516.45	1,222.63	-28,293.82
20 E	2542 3290 00 000 000000		Contractual Services	90,100.00	0.00	90,100.00	299,278.68	242,403.80	33,225.12
20 E	2542 3290 00 000 100000		McLean Cty Asphalt	8,904.00	0.00	8,904.00	0.00	0.00	8,904.00
20 E	2542 3290 00 000 300000		Track Replacement	240,000.00	0.00	240,000.00	255,400.00	0.00	-15,400.00
20 E	2542 3320 00 000 000000		Bldg Travel	2,003.00	0.00	2,003.00	1,580.42	0.00	422.58
20 E	2542 3400 00 000 000000		Phone Charges	11,660.00	0.00	11,660.00	9,567.55	0.00	2,092.45
20 E	2542 3700 00 000 000000		Water	21,200.00	0.00	21,200.00	5,599.85	0.00	15,600.15
20 E	2542 3820 00 000 000000		Gym Floor	5,300.00	0.00	5,300.00	7,275.00	0.00	-1,975.00
20 E	2542 3870 00 000 200000		School Maint Grant	16,000.00	0.00	16,000.00	15,385.00	0.00	615.00
20 E	2542 4100 00 000 000000		Building Supplies	63,600.00	0.00	63,600.00	38,199.72	195.44	25,595.72
20 E	2542 4650 00 000 000000		Gas - Heat	42,400.00	0.00	42,400.00	16,848.28	0.00	25,551.72
20 E	2542 4660 00 000 000000		Power	95,400.00	0.00	95,400.00	89,410.94	17,220.27	23,209.33

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
20 - Oper, Build, & Maint Fund									
20 E	2542 5400 00 000 000000		Bldg Capital Outlay	15,900.00	0.00	15,900.00	11,305.08	0.00	4,594.92
20 E	4190 6000 00 000 000000		TIF Agreement	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00
20 E	6000 6000 00 000 000000		Contingencies	5,300.00	0.00	5,300.00	0.00	0.00	5,300.00
<b>Totals for Fund: 20</b>				<b>1,040,997.00</b>	<b>0.00</b>	<b>1,040,997.00</b>	<b>1,169,833.78</b>	<b>273,764.57</b>	<b>144,927.79</b>
30 - Debt Service Fund Or Fund Group									
30 E	5200 6200 00 000 000000		Bond Interest Paid	48,041.00	0.00	48,041.00	7,384.80	3,692.40	44,348.60
30 E	5200 6220 00 000 000000		Interest Telephone	3,074.00	0.00	3,074.00	0.00	0.00	3,074.00
30 E	5200 6230 00 000 000000		Interest Copier	1,590.00	0.00	1,590.00	1,581.58	0.00	8.42
30 E	5300 6100 00 000 000000		Bond Principal Paid	1,771,653.00	0.00	1,771,653.00	1,230,800.00	615,400.00	1,156,253.00
30 E	5300 6120 00 000 000000		Principal Telephone	19,080.00	0.00	19,080.00	0.00	0.00	19,080.00
30 E	5300 6130 00 000 000000		Principal Copier	8,586.00	0.00	8,586.00	5,408.54	0.00	3,177.46
30 E	5370 6130 00 000 000000		Principal Chromebook	114,969.00	0.00	114,969.00	108,461.00	0.00	6,508.00
30 E	5400 6410 00 000 000000		Serv Charges Due	1,060.00	0.00	1,060.00	238.50	0.00	821.50
<b>Totals for Fund: 30</b>				<b>1,968,053.00</b>	<b>0.00</b>	<b>1,968,053.00</b>	<b>1,353,874.42</b>	<b>619,092.40</b>	<b>1,233,270.98</b>
40 - Transportation Fund									
40 E	2552 1110 00 000 000000		Regular Driver Salaries	115,540.00	0.00	115,540.00	77,485.37	3,856.12	41,910.75
40 E	2552 1120 00 000 000000		Bacc Salary	11,660.00	0.00	11,660.00	10,032.19	0.00	1,627.81
40 E	2552 1130 00 000 000000		Extra Trips Salaries	46,640.00	0.00	46,640.00	25,020.53	1,836.82	23,456.29
40 E	2552 1140 00 000 000000		Sp Ed Transportation	42,400.00	0.00	42,400.00	40,885.32	2,194.44	3,709.12
40 E	2552 1150 00 000 000000		Sp Ed Bus Aides	14,840.00	0.00	14,840.00	15,630.67	649.17	-141.50
40 E	2552 1160 00 000 000000		Prek Midday Route	33,920.00	0.00	33,920.00	23,939.25	1,241.26	11,222.01
40 E	2552 2110 00 000 000000		40 E 2552 2110 00 000	0.00	0.00	0.00	36.90	0.00	-36.90
40 E	2552 2120 00 000 000000		40 E 2552 2120 00 000	0.00	0.00	0.00	40.83	0.00	-40.83
40 E	2552 2220 00 000 000000		40 E 2552 2220 00 000	0.00	0.00	0.00	20,020.99	1,088.84	-18,932.15
40 E	2552 2220 00 000 010000		Transportation	25,440.00	0.00	25,440.00	0.00	0.00	25,440.00
40 E	2552 2220 00 000 011000		SP ED BUS AIDES	0.00	0.00	0.00	461.25	0.00	-461.25
40 E	2552 3100 00 000 000000		Trans Purchased	21,200.00	0.00	21,200.00	17,696.18	4.00	3,507.82

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
40 - Transportation Fund									
40 E	2552 3110 00 000 000000		Trans Purchased	1,113.00	0.00	1,113.00	819.48	0.00	293.52
40 E	2552 3130 00 000 000000		Zonar	6,466.00	0.00	6,466.00	5,700.00	1,425.00	2,191.00
40 E	2552 3230 00 000 000000		Bus Repairs	6,360.00	0.00	6,360.00	3,014.51	65.57	3,411.06
40 E	2552 3250 00 000 000000		Lease Or Purchase Of	310,000.00	0.00	310,000.00	358,718.65	0.00	-48,718.65
40 E	2552 3900 00 000 000000		Trans Health Physicals	1,590.00	0.00	1,590.00	750.00	0.00	840.00
40 E	2552 4100 00 000 000000		Minor Repairs & Oil	4,897.00	0.00	4,897.00	4,201.34	0.00	695.66
40 E	2552 4110 00 000 000000		Tires For Buses	2,120.00	0.00	2,120.00	2,350.00	0.00	-230.00
40 E	2552 4120 00 000 000000		Bus Inspections	3,710.00	0.00	3,710.00	3,107.60	0.00	602.40
40 E	2552 4130 00 000 000000		Misc Transportation	1,272.00	0.00	1,272.00	1,298.66	441.00	414.34
40 E	2552 4140 00 000 000000		Misc Transportation	0.00	0.00	0.00	22.00	0.00	-22.00
40 E	2552 4640 00 000 000000		Fuel For Buses	79,500.00	0.00	79,500.00	53,569.57	4,875.47	30,805.90
40 E	6000 6900 00 000 000000		Contingencies	10,600.00	0.00	10,600.00	0.00	0.00	10,600.00
<b>Totals for Fund: 40</b>				<b>739,268.00</b>	<b>0.00</b>	<b>739,268.00</b>	<b>664,801.29</b>	<b>17,677.69</b>	<b>92,144.40</b>
50 - I.M.R.F./Soc. Sec. Fund									
50 E	1110 2120 00 000 000000		Aides - Imrf	1,092.00	0.00	1,092.00	0.00	0.00	1,092.00
50 E	1110 2120 00 000 111001		Elem Sub Salaries (im)	0.00	0.00	0.00	75.97	0.00	-75.97
50 E	1110 2130 00 000 000000		Aides - Social Security	1,378.00	0.00	1,378.00	0.00	0.00	1,378.00
50 E	1110 2130 00 000 400000		50 E 1110 2130 00 000	0.00	0.00	0.00	2,600.68	69.52	-2,531.16
50 E	1110 2140 00 000 000000		Aides - Medicare	14,204.00	0.00	14,204.00	0.00	0.00	14,204.00
50 E	1110 2140 00 000 400000		50 E 1110 2140 00 000	0.00	0.00	0.00	11,304.40	660.86	-10,643.54
50 E	1125 2130 00 000 000000		Pre-K Salaries (fr)	4,982.00	0.00	4,982.00	1,541.47	61.58	3,502.11
50 E	1125 2140 00 000 000000		Pre-K Salaries (mr)	636.00	0.00	636.00	423.21	14.40	227.19
50 E	1130 2130 00 000 200000		50 E 1130 2130 00 000	0.00	0.00	0.00	351.84	0.00	-351.84
50 E	1130 2140 00 000 020000		H S Medicare	16,430.00	0.00	16,430.00	0.00	0.00	16,430.00
50 E	1130 2140 00 000 200000		50 E 1130 2140 00 000	0.00	0.00	0.00	13,022.05	627.79	-12,394.26
50 E	1190 2140 00 000 000000		Art Salaries (mr)	1,696.00	0.00	1,696.00	1,334.94	71.78	432.84
50 E	1220 2120 00 000 020000		H S Sp Ed Aides Imrf	4,452.00	0.00	4,452.00	0.00	0.00	4,452.00

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s)	R - Revenue; E -				
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
50 - I.M.R.F./Soc. Sec. Fund									
50 E	1220 2130 00 000 000000		Idea Flow-Through	8,798.00	0.00	8,798.00	0.00	0.00	8,798.00
50 E	1220 2130 00 000 020000		H S Sp Ed Aides Fica	2,756.00	0.00	2,756.00	0.00	0.00	2,756.00
50 E	1220 2130 00 000 200000		50 E 1220 2130 00 000	0.00	0.00	0.00	6,759.88	365.80	-6,394.08
50 E	1220 2130 00 000 400000		50 E 1220 2130 00 000	0.00	0.00	0.00	9,520.01	472.59	-9,047.42
50 E	1220 2130 00 000 462000		50 E 1220 2130 00 000	0.00	0.00	0.00	591.50	30.28	-561.22
50 E	1220 2140 00 000 000000		Sp Ed Staff	3,074.00	0.00	3,074.00	0.00	0.00	3,074.00
50 E	1220 2140 00 000 200000		50 E 1220 2140 00 000	0.00	0.00	0.00	4,083.45	225.42	-3,858.03
50 E	1220 2140 00 000 400000		50 E 1220 2140 00 000	0.00	0.00	0.00	3,999.59	202.26	-3,797.33
50 E	1220 2140 00 000 462000		50 E 1220 2140 00 000	0.00	0.00	0.00	155.23	7.08	-148.15
50 E	1250 2140 00 000 220000		50 E 1250 2140 00 000	0.00	0.00	0.00	299.82	15.95	-283.87
50 E	1250 2140 00 000 221000		Title I Salaries (mr)	530.00	0.00	530.00	0.00	0.00	530.00
50 E	1400 2140 00 000 000000		50 E 1400 2140 00 000	0.00	0.00	0.00	183.12	3.29	-179.83
50 E	1400 2140 00 000 010000		Vocational Medicare	1,166.00	0.00	1,166.00	0.00	0.00	1,166.00
50 E	1500 2130 00 000 200000		50 E 1500 2130 00 000	0.00	0.00	0.00	2,294.88	0.00	-2,294.88
50 E	1500 2130 00 000 300000		50 E 1500 2130 00 000	0.00	0.00	0.00	1,190.79	0.00	-1,190.79
50 E	1500 2140 00 000 020000		Hs Athletic Medicare	5,512.00	0.00	5,512.00	0.00	0.00	5,512.00
50 E	1500 2140 00 000 200000		50 E 1500 2140 00 000	0.00	0.00	0.00	1,238.06	39.38	-1,198.68
50 E	1500 2140 00 000 300000		50 E 1500 2140 00 000	0.00	0.00	0.00	491.78	24.61	-467.17
50 E	1510 2140 00 000 000000		50 E 1510 2140 00 000	0.00	0.00	0.00	1,831.61	96.31	-1,735.30
50 E	1510 2140 00 000 010000		Music Medicare	1,696.00	0.00	1,696.00	0.00	0.00	1,696.00
50 E	1700 2140 00 000 300020		Driver Ed Salary (mr)	1,166.00	0.00	1,166.00	0.00	0.00	1,166.00
50 E	2120 2140 00 000 000000		Elem Guidance Salaries	1,166.00	0.00	1,166.00	2,068.39	151.81	-750.58
50 E	2120 2140 00 000 010000		Guidance Medicare	954.00	0.00	954.00	0.00	0.00	954.00
50 E	2130 2130 00 000 000000		50 E 2130 2130 00 000	0.00	0.00	0.00	4,322.65	275.28	-4,047.37
50 E	2130 2130 00 000 010000		Health Serv Fica	4,452.00	0.00	4,452.00	0.00	0.00	4,452.00
50 E	2130 2140 00 000 000000		50 E 2130 2140 00 000	0.00	0.00	0.00	1,032.36	64.38	-967.98
50 E	2152 2140 00 000 000000		50 E 2152 2140 00 000	0.00	0.00	0.00	962.39	51.11	-911.28

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s)	R - Revenue; E -				
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
50 - I.M.R.F./Soc. Sec. Fund									
50 E	2152 2140 00 000 010000		Regular Speech	1,166.00	0.00	1,166.00	0.00	0.00	1,166.00
50 E	2190 2140 00 000 000000		50 E 2190 2140 00 000	0.00	0.00	0.00	620.12	33.53	-586.59
50 E	2210 2130 00 000 000000		Esser li Prof Dev Map	0.00	0.00	0.00	4.68	0.00	-4.68
50 E	2210 2130 00 000 241000			0.00	0.00	0.00	62.00	0.00	-62.00
50 E	2210 2140 00 000 000000		Reap Purchased	0.00	0.00	0.00	1,049.58	50.09	-999.49
50 E	2210 2140 00 000 010000		Title li-Teach Qual	954.00	0.00	954.00	0.00	0.00	954.00
50 E	2210 2140 00 000 241000			0.00	0.00	0.00	29.00	0.00	-29.00
50 E	2222 2140 00 000 000000		50 E 2222 2140 00 000	0.00	0.00	0.00	521.07	43.77	-477.30
50 E	2321 2120 00 000 000000		Admin Office - Imrf	5,088.00	0.00	5,088.00	0.00	0.00	5,088.00
50 E	2321 2130 00 000 000000		Admin Office - Soc Sec	4,028.00	0.00	4,028.00	5,113.16	244.73	-840.43
50 E	2321 2140 00 000 000000		Admin Office - Medicare	2,226.00	0.00	2,226.00	2,600.82	132.20	-242.62
50 E	2321 2140 00 000 100000		50 E 2321 2140 00 000	0.00	0.00	0.00	135.40	6.79	-128.61
50 E	2410 2120 00 000 100010		Elem Secretary Salaries	1,939.00	0.00	1,939.00	0.00	0.00	1,939.00
50 E	2410 2120 00 000 300010		Hs Secretary Salaries	4,080.00	0.00	4,080.00	0.00	0.00	4,080.00
50 E	2410 2130 00 000 000000		Office Sec - Fica	123.00	0.00	123.00	1,729.80	87.69	-1,519.11
50 E	2410 2130 00 000 010000		Elem Secretary Fica	2,465.00	0.00	2,465.00	0.00	0.00	2,465.00
50 E	2410 2130 00 000 012000		Hs Secretary Fica	5,689.00	0.00	5,689.00	0.00	0.00	5,689.00
50 E	2410 2130 00 000 200000		50 E 2410 2130 00 000	0.00	0.00	0.00	4,535.36	170.13	-4,365.23
50 E	2410 2140 00 000 000000		Office Sec - Medicare	1,150.00	0.00	1,150.00	1,371.83	71.42	-150.41
50 E	2410 2140 00 000 100000		Elem Prin Salary Risk	1,924.00	0.00	1,924.00	87.59	4.61	1,841.02
50 E	2410 2140 00 000 200000		Arp Comm Part Asst	211.00	0.00	211.00	1,747.73	90.69	-1,446.04
50 E	2410 2140 00 000 210000		50 E 2410 2140 00 000	0.00	0.00	0.00	87.59	4.61	-82.98
50 E	2410 2140 00 000 300000		Hs Prin Salary (mr)	1,924.00	0.00	1,924.00	831.82	43.78	1,135.96
50 E	2520 2120 00 000 010000		Bookkeeper Imrf	4,664.00	0.00	4,664.00	0.00	0.00	4,664.00
50 E	2520 2130 00 000 000000		50 E 2520 2130 00 000	0.00	0.00	0.00	2,598.57	137.71	-2,460.86
50 E	2520 2130 00 000 010000		Bookkeeper Fica	3,286.00	0.00	3,286.00	0.00	0.00	3,286.00
50 E	2520 2140 00 000 000000		50 E 2520 2140 00 000	0.00	0.00	0.00	607.79	32.21	-575.58

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s) R - Revenue; E -					
Fun	Account			Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>									
50 - I.M.R.F./Soc. Sec. Fund									
50 E	2540 2130 00 000 100000	50 E	2540 2130 00 000	0.00	0.00	0.00	540.10	28.60	-511.50
50 E	2540 2140 00 000 100000	50 E	2540 2140 00 000	0.00	0.00	0.00	126.33	6.69	-119.64
50 E	2542 2120 00 000 000000	Custodians - Imrf		22,260.00	0.00	22,260.00	0.00	0.00	22,260.00
50 E	2542 2130 00 000 000000	Custodians - Fica		15,370.00	0.00	15,370.00	10,357.17	622.55	5,635.38
50 E	2542 2140 00 000 000000	50 E	2542 2140 00 000	0.00	0.00	0.00	2,406.32	139.56	-2,266.76
50 E	2552 2120 00 000 000000	Bus Drivers - Imrf		16,430.00	0.00	16,430.00	0.00	0.00	16,430.00
50 E	2552 2130 00 000 000000	Bus Drivers - Fica		16,430.00	0.00	16,430.00	11,308.35	567.03	5,688.68
50 E	2552 2130 00 000 011000	50 E	2552 2130 00 000	0.00	0.00	0.00	19.07	0.00	-19.07
50 E	2552 2130 00 000 900010	Regular Driver Salaries		15,900.00	0.00	15,900.00	0.00	0.00	15,900.00
50 E	2552 2140 00 000 000000	Bus Drivers - Medicare		318.00	0.00	318.00	2,693.51	132.61	-2,242.90
50 E	2552 2140 00 000 011000	50 E	2552 2140 00 000	0.00	0.00	0.00	0.22	0.00	-0.22
50 E	2560 2120 00 000 210000	Cafeteria - Imrf		12,190.00	0.00	12,190.00	0.00	0.00	12,190.00
50 E	2560 2130 00 000 210000	Cafeteria - Fica		8,798.00	0.00	8,798.00	0.00	0.00	8,798.00
50 E	2561 2130 00 000 210000	50 E	2561 2130 00 000	0.00	0.00	0.00	8,079.86	733.95	-7,345.91
50 E	2561 2140 00 000 210000	50 E	2561 2140 00 000	0.00	0.00	0.00	1,865.95	170.72	-1,695.23
50 E	3000 2130 00 000 000000	50 E	3000 2130 00 000	0.00	0.00	0.00	582.26	29.99	-552.27
50 E	3000 2140 00 000 000000	50 E	3000 2140 00 000	0.00	0.00	0.00	150.37	7.01	-143.36
50 E	4811 2130 00 000 000000	50 E	4811 2130 00 000	0.00	0.00	0.00	0.84	0.42	-0.42
50 E	4811 2140 00 000 000000	50 E	4811 2140 00 000	0.00	0.00	0.00	2.12	1.06	-1.06
50 E	6000 6000 00 000 000000	Contingencies		5,300.00	0.00	5,300.00	0.00	0.00	5,300.00
<b>Totals for Fund: 50</b>				<b>230,053.00</b>	<b>0.00</b>	<b>230,053.00</b>	<b>133,546.45</b>	<b>7,125.63</b>	<b>103,632.18</b>
70 - Working Cash Fund									
70 E	8110 6630 00 000 000000	Abatement Of Wc To		185,500.00	0.00	185,500.00	0.00	0.00	185,500.00
<b>Totals for Fund: 70</b>				<b>185,500.00</b>	<b>0.00</b>	<b>185,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,500.00</b>
80 - Tort Immunity And Judgment Fund									
80 E	2130 1100 00 000 000000	Risk Mgmt District		0.00	0.00	0.00	11,061.43	645.48	-10,415.95
80 E	2130 2220 00 000 000000	80 E	2130 2220 00 000	0.00	0.00	0.00	1,388.69	42.95	-1,345.74

## Revenues/Expenditures Account Summary

Fiscal	2024-2025	Month:	March	Acct Type(s)	R - Revenue; E -					
Fun	Account				Original Budget	Amendments	Revised Budget	Debits	Credits	Unexpended
<b>E - Expense</b>										
80 - Tort Immunity And Judgment Fund										
80 E	2310 3180 00 000 000000		Legal Services		18,020.00	0.00	18,020.00	13,277.04	0.00	4,742.96
80 E	2319 3800 00 000 000000		Insurance School Board		12,720.00	0.00	12,720.00	0.00	0.00	12,720.00
80 E	2320 1100 00 000 100000		Risk Mgmt District Supt		420.00	0.00	420.00	0.00	0.00	420.00
80 E	2361 3800 00 000 000000		Insurance Payments		121,900.00	0.00	121,900.00	4,040.00	0.00	117,860.00
80 E	2365 3900 00 000 000000		Risk Management And		53,000.00	0.00	53,000.00	23,897.82	0.00	29,102.18
80 E	2410 1100 00 000 100000		Risk Mgmt Elem		8,590.00	0.00	8,590.00	6,037.82	317.78	2,869.96
80 E	2410 1100 00 000 210000		Risk Mgmt Hs Principal		8,590.00	0.00	8,590.00	0.00	0.00	8,590.00
80 E	2410 2110 00 000 100000		80 E 2410 2110 00 000		0.00	0.00	0.00	732.26	38.54	-693.72
80 E	2410 2220 00 000 100000		80 E 2410 2220 00 000		0.00	0.00	0.00	1,743.73	88.95	-1,654.78
80 E	2540 1100 00 000 100000		Risk Mgmt O & M		11,660.00	0.00	11,660.00	8,806.69	463.51	3,316.82
80 E	2540 2220 00 000 100000		80 E 2540 2220 00 000		0.00	0.00	0.00	721.30	34.55	-686.75
80 E	2540 3800 00 000 000000		Property Insurance		89,000.00	0.00	89,000.00	88,536.00	0.00	464.00
80 E	2550 3800 00 000 000000		Insurance Vehciles		15,900.00	0.00	15,900.00	0.00	0.00	15,900.00
80 E	2620 3000 00 000 000000		Reunification Info Purch		2,491.00	0.00	2,491.00	0.00	0.00	2,491.00
80 E	2900 3800 00 000 000000		Workers Comp		31,800.00	0.00	31,800.00	33,950.74	0.00	-2,150.74
80 E	2900 3800 00 000 100000		Comm Partner Sro		36,040.00	0.00	36,040.00	14,052.48	0.00	21,987.52
<b>Totals for Fund: 80</b>					<b>410,131.00</b>	<b>0.00</b>	<b>410,131.00</b>	<b>208,246.00</b>	<b>1,631.76</b>	<b>203,516.76</b>
90 - Capital Improvement Fund										
90 E	2540 3000 00 000 400000		School Maint Grant Fy		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
90 E	2540 4000 00 000 250000		FY25 SMPG SM		0.00	0.00	0.00	104.84	0.00	-104.84
90 E	2540 5000 00 000 250000		FY25 SMPG CO		0.00	0.00	0.00	1,499.99	0.00	-1,499.99
<b>Totals for Fund: 90</b>					<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>1,604.83</b>	<b>0.00</b>	<b>98,395.17</b>
<b>Totals for Type: E - Expense</b>					<b>13,460,618.00</b>	<b>3,200.00</b>	<b>13,463,818.00</b>	<b>10,605,276.64</b>	<b>1,566,897.82</b>	<b>4,425,439.18</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 A 1100 0000 00 000 000000	Cash In Bank - Education	(1,203,604.84)	3,818,259.51	8,634,122.82	(4,815,863.31)	(6,019,468.15)
10 A 1110 0000 00 000 000000	Imprest Fund	4,621.37	0.00	0.00	0.00	4,621.37
10 A 1130 0000 00 000 000000	Cash In Bank - Elem Impress	0.00	0.00	0.00	0.00	0.00
10 A 1140 0000 00 000 000000	Cash In Bank - Athl Officials	8,378.06	0.00	0.00	0.00	8,378.06
10 A 1150 0000 00 000 000000	Cash In Bank - Epay	0.00	0.00	0.00	0.00	0.00
10 A 1200 0000 00 000 000000	Investments - Education	11,455,964.35	0.00	0.00	0.00	11,455,964.35
10 A 1201 0000 00 000 000000	Investments In Bonds Ed Fund	4,600,800.00	0.00	0.00	0.00	4,600,800.00
10 A 1260 0000 00 000 000000	Student Activity Cash And	232,369.40	0.00	0.00	0.00	232,369.40
10 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
10 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
10 A 1410 0000 00 000 000000	Interfund Loan	0.00	0.00	0.00	0.00	0.00
10 - Education Fund	A - Asset	15,098,528.34	3,818,259.51	8,634,122.82	(4,815,863.31)	10,282,665.03
10 L 1000 2341 00 000 000000	Health Insurance Paid by EE	262.21	0.00	0.00	0.00	262.21
10 L 4020 0000 00 000 000000	A/P Liability	(296,257.18)	3,761,771.58	3,761,771.58	0.00	(296,257.18)
10 L 4110 0000 00 000 000000	Interfund Loan To Education	0.00	0.00	0.00	0.00	0.00
10 L 4330 0000 00 000 000000	Tax Anticipation Warrants	0.00	0.00	0.00	0.00	0.00
10 L 4500 0000 00 000 000000	Education Bonds Payable	0.00	0.00	0.00	0.00	0.00
10 L 4566 0000 00 000 000000	Health Savings Acct	(865,352.33)	0.00	0.00	0.00	(865,352.33)
10 L 4810 0000 00 000 000000	Payroll Liabilities	280,961.17	279,460.34	306,727.88	(27,267.54)	253,693.63
10 L 4811 0000 00 000 000000	Trs/This	13,899.81	336,191.92	390,556.41	(54,364.49)	(40,464.68)
10 L 4812 0000 00 000 000000	Federal Withholding	(12,297.28)	136,357.99	192,996.22	(56,638.23)	(68,935.51)
10 L 4813 0000 00 000 000000	Ill State Withholding	2,294.76	36,591.40	43,234.88	(6,643.48)	(4,348.72)
10 L 4814 0000 00 000 000000	Imrf	(12,435.23)	16,658.52	69,965.20	(53,306.68)	(65,741.91)
10 L 4815 0000 00 000 000000	Annuities	0.00	32,025.89	35,676.39	(3,650.50)	(3,650.50)
10 L 4816 0000 00 000 000000	Insurance	934,677.82	587,065.40	654,306.89	(67,241.49)	867,436.33
10 L 4817 0000 00 000 000000	Fica	0.00	35,587.61	35,028.80	558.81	558.81
10 L 4818 0000 00 000 000000	Medicare	0.00	0.00	0.00	0.00	0.00
10 L 4819 0000 00 000 000000	Misc	1,662.78	0.00	0.00	0.00	1,662.78
10 L 4890 0000 00 000 000000	Payroll Accrual	0.00	4,923,405.32	4,923,405.32	0.00	0.00
10 L 4980 0000 00 000 000000	Accrued Expenses	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 L 4990 0000 00 000 000000	Other Current Liabilities	(6,748.19)	0.00	0.00	0.00	(6,748.19)
10 L 4991 0000 00 000 000000	Student Unapplied	(164,286.86)	0.00	0.00	0.00	(164,286.86)
10 L 4992 0000 00 000 000000	Student Reimbursement	0.00	0.00	0.00	0.00	0.00
10 L 5990 0000 00 000 000000	Long-Term Liability	0.00	0.00	0.00	0.00	0.00
10 - Education Fund	L - Liability	(123,618.52)	10,145,115.97	10,413,669.57	(268,553.60)	(392,172.12)
10 Q 7030 0000 00 000 000000	Restricted Fund Balance	409,306.96	0.00	0.00	0.00	409,306.96
10 Q 7040 0000 00 000 000000	Fund Balance	(15,384,216.78)	8,119,302.54	3,034,885.63	5,084,416.91	(10,299,799.87)
10 Q 7130 0000 00 000 000000	Summary Account	(33,795.61)	385,483.35	368,829.71	16,653.64	(17,141.97)
10 Q 7131 0000 00 000 000000	Summary Account	33,795.61	368,829.71	385,483.35	(16,653.64)	17,141.97
10 Q 7150 0000 00 000 000000	Student Activity Beginning	0.00	0.00	0.00	0.00	0.00
10 Q 7700 0000 00 000 000000	Student Activity Acct Net Fund	0.00	0.00	0.00	0.00	0.00
10 - Education Fund	Q - Equity	(14,974,909.82)	8,873,615.60	3,789,198.69	5,084,416.91	(9,890,492.91)
<b>10 - Education Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>22,836,991.08</b>	<b>22,836,991.08</b>	<b>0.00</b>	<b>0.00</b>
10 R 1110 0000 00 000 000000	Education Current Tax Levy	2,400,000.00	0.00	779,985.79	(779,985.79)	1,620,014.21
10 R 1110 1000 00 000 000000	Education Early Tax Levy	2,800,000.00	779,985.79	779,985.79	0.00	2,800,000.00
10 R 1130 0000 00 000 000000	Lease Current Tax Levy	39,000.00	0.00	12,580.80	(12,580.80)	26,419.20
10 R 1130 1000 00 000 000000	Lease Early Tax Levy	44,000.00	12,580.80	12,580.80	0.00	44,000.00
10 R 1140 0000 00 000 000000	Sp Ed Current Tax Levy	31,000.00	0.00	10,064.38	(10,064.38)	20,935.62
10 R 1140 1000 00 000 000000	Sp Ed Early Tax Levy	36,000.00	10,064.38	10,064.38	0.00	36,000.00
10 R 1230 0000 00 000 000000	Corp Replacement Tax	492,520.00	0.00	226,715.51	(226,715.51)	265,804.49
10 R 1510 0000 00 000 000000	Interest On Invest	192,610.00	0.00	1,605.98	(1,605.98)	191,004.02
10 R 1611 0000 00 000 000000	Student Lunches	515.00	0.00	5,464.25	(5,464.25)	(4,949.25)
10 R 1612 0000 00 000 000000	Student Breakfast	103.00	0.00	0.00	0.00	103.00
10 R 1613 0000 00 000 000000	Ala Carte	16,480.00	0.00	0.00	0.00	16,480.00
10 R 1614 0000 00 000 000000	Student Milk	4,120.00	0.00	780.00	(780.00)	3,340.00
10 R 1620 0000 00 000 000000	Adult Lunches	4,764.00	64.25	4,361.90	(4,297.65)	466.35
10 R 1620 1620 00 000 000000	Adult Lunches	0.00	0.00	0.00	0.00	0.00
10 R 1690 0000 00 000 000000	Other Food Revenue	2,781.00	0.00	1,631.61	(1,631.61)	1,149.39
10 R 1711 0000 00 000 000000	Ath Admission Fees	21,630.00	0.00	13,556.00	(13,556.00)	8,074.00
10 R 1720 0000 00 000 000000	Student Replacement Fees	515.00	0.00	259.00	(259.00)	256.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 R 1790 0000 00 000 000000	Other Pupil Fees	0.00	0.00	0.00	0.00	0.00
10 R 1799 0000 00 000 000000	Student Activity Fund Revenue	170,369.00	0.00	0.00	0.00	170,369.00
10 R 1811 1000 00 000 000000	H S Textbook Rentals	20,600.00	2,158.56	8,561.09	(6,402.53)	14,197.47
10 R 1811 3000 00 000 000000	Elem Textbook Rentals	6,180.00	150.00	2,105.00	(1,955.00)	4,225.00
10 R 1819 0000 00 000 000000	Rentals-Other-Tech Fee	22,660.00	1,617.13	8,539.70	(6,922.57)	15,737.43
10 R 1821 0000 00 000 000000	Textbook Sales	0.00	0.00	0.00	0.00	0.00
10 R 1920 0000 00 000 000000	Contributions Or Donations	206.00	0.00	0.00	0.00	206.00
10 R 1920 1000 00 000 000000	Contributions J Wissmiller	111,240.00	0.00	0.00	0.00	111,240.00
10 R 1950 0000 00 000 000000	Refund Of Prior Years Expend	5,150.00	0.00	5,979.03	(5,979.03)	(829.03)
10 R 1970 0000 00 000 000000	Drivers Education Fees	7,107.00	1,250.00	2,505.00	(1,255.00)	5,852.00
10 R 1980 0000 00 000 000000	Proceeds From Vendors	103.00	0.00	0.00	0.00	103.00
10 R 1999 0000 00 000 000000	Other Revenue - Ed	22,660.00	9.00	14,343.56	(14,334.56)	8,325.44
10 R 3000 0000 00 000 000000	Receipts from State Sources	0.00	0.00	114.08	(114.08)	(114.08)
10 R 3001 0000 00 000 000000	Evidence Based Funding	525,000.00	0.00	53,236.28	(53,236.28)	471,763.72
10 R 3100 0000 00 000 000000	Sp Ed Private Facility	36,050.00	0.00	0.00	0.00	36,050.00
10 R 3105 0000 00 000 000000	Sp Ed Services Funding	0.00	0.00	0.00	0.00	0.00
10 R 3110 0000 00 000 000000	Sp Ed Personnel	0.00	0.00	0.00	0.00	0.00
10 R 3120 0000 00 000 000000	Spec Ed Orphanage Indv	56,650.00	0.00	0.00	0.00	56,650.00
10 R 3145 0000 00 000 000000	Sp Ed Summer School	0.00	0.00	0.00	0.00	0.00
10 R 3220 0000 00 000 000000	Ag Incentive	0.00	0.00	0.00	0.00	0.00
10 R 3235 0000 00 000 000000	Ag Education (incentive Grant)	2,060.00	0.00	0.00	0.00	2,060.00
10 R 3360 0000 00 000 000000	State Free Lunch, Brk	2,575.00	0.00	574.96	(574.96)	2,000.04
10 R 3365 0000 00 000 000000	School Breakfast Incentive	0.00	0.00	0.00	0.00	0.00
10 R 3370 0000 00 000 000000	Driver Ed	8,240.00	0.00	885.94	(885.94)	7,354.06
10 R 3705 0000 00 000 000000	Early Childhood Block Grant	121,540.00	0.00	0.00	0.00	121,540.00
10 R 3715 0000 00 000 000000	Reading Improvement Grant	0.00	0.00	0.00	0.00	0.00
10 R 3775 0000 00 000 000000	Ada School Safety & Ed Grant	0.00	0.00	0.00	0.00	0.00
10 R 3999 0000 00 000 000000	State Library Grant	876.00	0.00	0.00	0.00	876.00
10 R 3999 1000 00 000 000000	Teacher Vacancy Grant	92,700.00	0.00	0.00	0.00	92,700.00
10 R 4090 0000 00 000 000000	Srsa Reap Grant	41,000.00	1,391.28	42,985.64	(41,594.36)	(594.36)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 R 4095 0000 00 000 000000	COPS/SVPP Grant	514,485.00	0.00	5,753.36	(5,753.36)	508,731.64
10 R 4099 0000 00 000 000000	Fccra Credit From Irs	0.00	0.00	0.00	0.00	0.00
10 R 4210 0000 00 000 000000	National School Lunch	175,100.00	0.00	53,966.81	(53,966.81)	121,133.19
10 R 4210 2000 00 000 000000	Supply Chain Assistance	10,300.00	0.00	0.00	0.00	10,300.00
10 R 4210 3000 00 000 000000	National School Lunch	0.00	0.00	0.00	0.00	0.00
10 R 4215 0000 00 000 000000	Federal Milk Reimb	0.00	0.00	0.00	0.00	0.00
10 R 4220 0000 00 000 000000	School Breakfast Program	41,200.00	0.00	14,087.73	(14,087.73)	27,112.27
10 R 4225 0000 00 000 000000	Summer Food Service	0.00	0.00	0.00	0.00	0.00
10 R 4299 0000 00 000 000000	Equip Assistance Grant	0.00	0.00	0.00	0.00	0.00
10 R 4300 0000 00 000 000000	Title I	103,000.00	0.00	24,761.00	(24,761.00)	78,239.00
10 R 4400 0000 00 000 000000	Title Iv	2,529.00	0.00	1,243.00	(1,243.00)	1,286.00
10 R 4499 0000 00 000 000000	Title Iv	0.00	0.00	0.00	0.00	0.00
10 R 4600 0000 00 000 000000	Sp Ed (tri-Co) Pre-School Flow	7,416.00	0.00	778.00	(778.00)	6,638.00
10 R 4620 0000 00 000 000000	Sp Ed (tri-Co) Idea Flow Thru	129,780.00	0.00	104,336.00	(104,336.00)	25,444.00
10 R 4621 0000 00 000 000000	Sp Ed (tri-Co) Staff Dev Flow	0.00	0.00	0.00	0.00	0.00
10 R 4625 0000 00 000 000000	Sp Ed Idea Rm & Board	256,470.00	0.00	48,076.75	(48,076.75)	208,393.25
10 R 4770 0000 00 000 000000	Tech Prep - Title Ii	0.00	0.00	0.00	0.00	0.00
10 R 4850 0000 00 000 000000	Arra - General State Aid	0.00	0.00	0.00	0.00	0.00
10 R 4851 0000 00 000 000000	Arra Title I	0.00	0.00	0.00	0.00	0.00
10 R 4856 0000 00 000 000000	Arra Pre-School Flow-Through	0.00	0.00	0.00	0.00	0.00
10 R 4857 0000 00 000 000000	Arra Flow-Through Tcsea	0.00	0.00	0.00	0.00	0.00
10 R 4880 0000 00 000 000000	Arra - Ed Jobs Fund	0.00	0.00	0.00	0.00	0.00
10 R 4932 0000 00 000 000000	Title Ii-Teacher Quality	5,352.00	0.00	3,248.00	(3,248.00)	2,104.00
10 R 4971 0000 00 000 000000	Technology Enhancing Ed	0.00	0.00	0.00	0.00	0.00
10 R 4991 0000 00 000 000000	Medicaid Matching - Admin	7,210.00	0.00	8,714.31	(8,714.31)	(1,504.31)
10 R 4992 0000 00 000 000000	Medicaid Matching - Fee For	4,120.00	0.00	24,845.77	(24,845.77)	(20,725.77)
10 R 4998 1000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
10 R 4998 2000 00 000 000000	Esser Ii Grant	39,610.00	0.00	0.00	0.00	39,610.00
10 R 4998 3000 00 000 000000	Esser Iii Grant	226,544.00	0.00	97,202.00	(97,202.00)	129,342.00
10 R 4998 4000 00 000 000000	Arp Idea Flow Thru Part B	6,386.00	0.00	0.00	0.00	6,386.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 R 4998 5000 00 000 000000	Arp Idea Flow Thru Prek	1,545.00	0.00	0.00	0.00	1,545.00
10 R 4998 6000 00 000 000000	Community Partnership	0.00	0.00	0.00	0.00	0.00
10 R 4998 7000 00 000 000000	Esser Digital Equity Grant	0.00	0.00	0.00	0.00	0.00
10 R 4999 0000 00 000 000000	Other Restricted Revenue	300,000.00	0.00	0.00	0.00	300,000.00
10 R 7100 0000 00 000 000000	Abatement Of Wc To Ed Fund	0.00	0.00	0.00	0.00	0.00
10 R 7110 0000 00 000 000000	Abatement Of Wc To Ed Fund	0.00	0.00	0.00	0.00	0.00
10 R 7120 0000 00 000 000000	Interest To Ed From Wc	0.00	0.00	0.00	0.00	0.00
10 R 7130 0000 00 000 000000	Perm Transfer Of Trans To Ed	0.00	0.00	0.00	0.00	0.00
10 - Education Fund	R - Revenue	9,170,051.00	809,271.19	2,386,479.20	(1,577,208.01)	7,592,842.99
10 E 1000 1000 00 000 488000	Arra Education Jobs Fund	0.00	0.00	0.00	0.00	0.00
10 E 1100 6000 00 000 000000	Student Fee Waiver	0.00	0.00	0.00	0.00	0.00
10 E 1110 1100 00 000 400000	Elem Teachers Salaries	913,720.00	802,246.92	44,476.73	757,770.19	155,949.81
10 E 1110 1120 00 000 000000	Elementary Pe Salaries	0.00	0.00	0.00	0.00	0.00
10 E 1110 1130 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1110 1130 00 000 400000	Esser li Elem Teach Summer	0.00	0.00	0.00	0.00	0.00
10 E 1110 1140 00 000 000000	Title li Elem Teacher Salary	0.00	0.00	0.00	0.00	0.00
10 E 1110 1140 00 000 400000	Esser li Elem Teach Math	0.00	0.00	0.00	0.00	0.00
10 E 1110 1140 00 000 500000	Arp Comm Prtner Math	0.00	0.00	0.00	0.00	0.00
10 E 1110 1200 00 000 400000	Elem Sub Salaries	87,980.00	49,861.25	2,313.68	47,547.57	40,432.43
10 E 1110 2110 00 000 400000	10 E 1110 2110 00 000 400000	0.00	10,277.44	546.84	9,730.60	(9,730.60)
10 E 1110 2120 00 000 400000	10 E 1110 2120 00 000 400000	0.00	0.00	0.00	0.00	0.00
10 E 1110 2150 00 000 200000	TRS Assessments	11,660.00	0.00	0.00	0.00	11,660.00
10 E 1110 2220 00 000 400000	Elem Health Insuranc	94,340.00	77,740.04	3,367.50	74,372.54	19,967.46
10 E 1110 2220 00 000 410000	Title li Benefits	0.00	0.00	0.00	0.00	0.00
10 E 1110 3000 00 000 000000	Title Iv Heggerty Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 1110 3120 00 000 000000	Esser lii Purch Serv Math	0.00	0.00	0.00	0.00	0.00
10 E 1110 3320 00 000 200000	Elem Travel	750.00	624.52	0.00	624.52	125.48
10 E 1110 3600 00 000 400000	Postage Cares Act Elem	0.00	0.00	0.00	0.00	0.00
10 E 1110 4100 00 000 240000	Esser li Elem Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1110 4100 00 000 300000	Esser lii Math Curriculum	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1110 4100 00 000 400000	Elem Supplies	6,215.00	8,381.89	315.94	8,065.95	(1,850.95)
10 E 1110 4110 00 000 400000	Elem Awards	0.00	0.00	0.00	0.00	0.00
10 E 1110 4120 00 000 400000	Elem Pe Supplies	435.00	361.41	0.00	361.41	73.59
10 E 1110 4130 00 000 400000	Elem Supplies Cares	0.00	0.00	0.00	0.00	0.00
10 E 1110 4200 00 000 400000	Elem Textbooks	0.00	0.00	0.00	0.00	0.00
10 E 1110 5400 00 000 400000	Elem Capital Outlay	850.00	846.26	0.00	846.26	3.74
10 E 1125 1000 00 000 255000	Pre-K Bus Driver Salaries	0.00	0.00	0.00	0.00	0.00
10 E 1125 1100 00 000 000000	Pre-K Salaries	86,920.00	31,063.73	993.29	30,070.44	56,849.56
10 E 1125 1100 00 000 100000	Pre-K Salaries Subs Regular	1,872.00	0.00	0.00	0.00	1,872.00
10 E 1125 1200 00 000 000000	Pre-K Building Salaries	0.00	0.00	0.00	0.00	0.00
10 E 1125 2000 00 000 230000	Pre K Off Admin Benefits/Ins	0.00	0.00	0.00	0.00	0.00
10 E 1125 2000 00 000 300000	Pre K Parent Coord Benefits	0.00	0.00	0.00	0.00	0.00
10 E 1125 2110 00 000 000000	10 E 1125 2110 00 000 000000	0.00	55.41	0.00	55.41	(55.41)
10 E 1125 2120 00 000 000000	10 E 1125 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 1125 2150 00 000 000000	Pre-K Trs Assess Benefits	5,618.00	0.00	0.00	0.00	5,618.00
10 E 1125 2220 00 000 000000	Pre-K Benefits/Ins	16,112.00	5,431.02	171.41	5,259.61	10,852.39
10 E 1125 2220 00 000 255000	Pre K Bus Driver Benfits/Ins	0.00	0.00	0.00	0.00	0.00
10 E 1125 2220 00 000 600000	Pre-K Salaries (clbb)	0.00	0.00	0.00	0.00	0.00
10 E 1125 3000 00 000 000000	Pre-K Purchased Services	3,816.00	17,924.00	0.00	17,924.00	(14,108.00)
10 E 1125 3000 00 000 221000	Prek Staff Prof Development	0.00	0.00	0.00	0.00	0.00
10 E 1125 3000 00 000 255000	Pre-K Trans Purch Services	0.00	0.00	0.00	0.00	0.00
10 E 1125 3000 00 000 300000	Pre-K Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 1125 4000 00 000 254000	Pre-K Building Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1125 4000 00 000 255000	Pre K Transp Fuel	0.00	0.00	0.00	0.00	0.00
10 E 1125 4000 00 000 256000	Pre-K Food	0.00	0.00	0.00	0.00	0.00
10 E 1125 4100 00 000 000000	Pre-K Supplies	3,044.00	2,949.07	593.47	2,355.60	688.40
10 E 1125 4100 00 000 300000	Pre-K Supplies For Screening	0.00	0.00	0.00	0.00	0.00
10 E 1125 5000 00 000 000000	Pre-K Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1130 1100 00 000 200000	H S Teachers Salaries	1,240,200.00	947,075.44	45,842.86	901,232.58	338,967.42
10 E 1130 1110 00 000 200000	H S Aides Salaries	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1130 1130 00 000 300020	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1130 1140 00 000 200000	Esser li H S Teach Summer	0.00	0.00	0.00	0.00	0.00
10 E 1130 1200 00 000 200000	H S Sub Salaries	47,700.00	43,665.13	0.00	43,665.13	4,034.87
10 E 1130 2110 00 000 200000	10 E 1130 2110 00 000 200000	0.00	12,287.64	571.78	11,715.86	(11,715.86)
10 E 1130 2120 00 000 200000	10 E 1130 2120 00 000 200000	0.00	0.00	0.00	0.00	0.00
10 E 1130 2150 00 000 200000	TRS Assessment	31,800.00	0.00	0.00	0.00	31,800.00
10 E 1130 2220 00 000 200000	H S Health Insurance	117,660.00	111,813.15	5,255.45	106,557.70	11,102.30
10 E 1130 3320 00 000 200000	H S Travel	750.00	1,427.85	0.00	1,427.85	(677.85)
10 E 1130 3600 00 000 200000	Postage Cares Act	0.00	0.00	0.00	0.00	0.00
10 E 1130 4100 00 000 200000	H S Supplies	8,750.00	11,786.34	158.04	11,628.30	(2,878.30)
10 E 1130 4100 00 000 210000	H S Supplies Step Program	0.00	0.00	0.00	0.00	0.00
10 E 1130 4100 00 000 220000	H S Supplies Cares Act	0.00	0.00	0.00	0.00	0.00
10 E 1130 4100 00 000 230000	Esser H S Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1130 4100 00 000 240000	Esser Iii Classroom Equipment	0.00	0.00	0.00	0.00	0.00
10 E 1130 4110 00 000 200000	H S Awards	2,000.00	23.70	0.00	23.70	1,976.30
10 E 1130 4120 00 000 200000	Jh Science Supplies	1,600.00	2,463.56	920.00	1,543.56	56.44
10 E 1130 4130 00 000 200000	Driver Education	0.00	0.00	0.00	0.00	0.00
10 E 1130 4140 00 000 200000	H S Extra-Curricular Supplies	100.00	589.66	35.76	553.90	(453.90)
10 E 1130 4150 00 000 200000	Math Supplies	500.00	408.70	0.00	408.70	91.30
10 E 1130 4160 00 000 200000	Pe Supplies	0.00	506.73	0.00	506.73	(506.73)
10 E 1130 4170 00 000 200000	H S Environ Science	100.00	0.00	0.00	0.00	100.00
10 E 1130 4180 00 000 200000	H S Chem Supplies	2,000.00	1,877.93	98.65	1,779.28	220.72
10 E 1130 4190 00 000 200000	Hs Biology Supplies	2,000.00	1,395.70	63.98	1,331.72	668.28
10 E 1130 4200 00 000 200000	H S Textbooks	6,000.00	5,238.11	1,212.32	4,025.79	1,974.21
10 E 1130 4210 00 000 100000	Copy Paper & Related	0.00	0.00	0.00	0.00	0.00
10 E 1130 4210 00 000 200000	Envision Math	0.00	0.00	0.00	0.00	0.00
10 E 1130 5400 00 000 200000	H S Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1190 1100 00 000 000000	Art Salaries	155,820.00	107,539.47	5,429.92	102,109.55	53,710.45
10 E 1190 1110 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1190 2110 00 000 000000	10 E 1190 2110 00 000 000000	0.00	1,344.20	67.87	1,276.33	(1,276.33)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1190 2150 00 000 000000	TRS Assessments	2,226.00	0.00	0.00	0.00	2,226.00
10 E 1190 2220 00 000 000000	Art Benefits/Ins	17,278.00	12,547.31	642.31	11,905.00	5,373.00
10 E 1190 3100 00 000 000000	Tech Purchased Services	100,000.00	173,144.89	50,211.43	122,933.46	(22,933.46)
10 E 1190 3100 00 000 100000	Esser Ii Nwea Purchased	0.00	0.00	0.00	0.00	0.00
10 E 1190 3100 00 000 200000	Esser Iii Purchased Services	0.00	0.00	0.00	0.00	0.00
10 E 1190 3100 00 000 300000	Tech PS - COPS/SVPP	260,000.00	256,371.37	0.00	256,371.37	3,628.63
10 E 1190 3120 00 000 000000	Esser Ii Chromebook Lease	0.00	0.00	0.00	0.00	0.00
10 E 1190 3130 00 000 000000	Tech Warranty Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 1190 3130 00 000 100000	Tech Warranty Digital Equity	0.00	0.00	0.00	0.00	0.00
10 E 1190 3140 00 000 000000	Code Hs	1,250.00	1,250.00	0.00	1,250.00	0.00
10 E 1190 3150 00 000 000000	Tech Phone Lease Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 1190 3160 00 000 000000	Tech Coeo Single Path Phones	6,360.00	4,735.79	0.00	4,735.79	1,624.21
10 E 1190 3170 00 000 000000	Technology Cares Act	0.00	0.00	0.00	0.00	0.00
10 E 1190 3170 00 000 100000	Technology Digital Equity	0.00	0.00	0.00	0.00	0.00
10 E 1190 4110 00 000 000000	Art Supplies Hs	1,500.00	1,310.95	0.00	1,310.95	189.05
10 E 1190 4120 00 000 000000	Art Supplies Elem Jh	1,500.00	2,759.22	0.00	2,759.22	(1,259.22)
10 E 1190 4130 00 000 000000	Technology Exp & Supplies	33,920.00	2,167.65	258.15	1,909.50	32,010.50
10 E 1190 4140 00 000 000000	Technology Supplies Cares	0.00	0.00	0.00	0.00	0.00
10 E 1190 4150 00 000 000000	Esser Ii Technology Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1190 4170 00 000 000000	Esser Iii Synchronous Learning	0.00	0.00	0.00	0.00	0.00
10 E 1190 5000 00 000 000000	Tech Capital Outlay	10,600.00	282,032.08	282,032.08	0.00	10,600.00
10 E 1190 5000 00 000 100000	Tech CO - COPS/SVPP	100,000.00	67,126.23	0.00	67,126.23	32,873.77
10 E 1220 1000 00 000 200000	Arp Idea Flow-Through Esy	1,878.00	0.00	0.00	0.00	1,878.00
10 E 1220 1000 00 000 400000	Arp Idea Flow-Through	5,194.00	0.00	0.00	0.00	5,194.00
10 E 1220 1000 00 000 485700	Arra Idea Flow-Through Salary	0.00	0.00	0.00	0.00	0.00
10 E 1220 1100 00 000 100000	Arp Idea Preschool Esy	1,024.00	0.00	0.00	0.00	1,024.00
10 E 1220 1100 00 000 200000	Jr-Sr Hi Sp Ed Salaries	197,160.00	193,544.37	9,864.42	183,679.95	13,480.05
10 E 1220 1100 00 000 300000	Arp Idea Preschool Esy	617.00	0.00	0.00	0.00	617.00
10 E 1220 1100 00 000 400000	Elem Sp Ed Salaries	157,940.00	157,661.51	7,546.30	150,115.21	7,824.79
10 E 1220 1100 00 000 460000	Idea Preschool Salaries	6,996.00	0.00	0.00	0.00	6,996.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1220 1100 00 000 462000	Idea Flow-Through Salaries	126,140.00	11,389.88	488.57	10,901.31	115,238.69
10 E 1220 1110 00 000 200000	H S Sp Ed Aides Salary	159,000.00	117,944.82	6,036.79	111,908.03	47,091.97
10 E 1220 1110 00 000 220000	Esser Iii Jh Hs Parapros	0.00	0.00	0.00	0.00	0.00
10 E 1220 1110 00 000 400000	Elem Sp Ed Aides Salarie	159,000.00	141,158.19	6,533.47	134,624.72	24,375.28
10 E 1220 1110 00 000 420000	Esser Iii Elem Parapros	0.00	0.00	0.00	0.00	0.00
10 E 1220 1120 00 000 100040	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1220 1120 00 000 300020	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1220 1140 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1220 2110 00 000 200000	10 E 1220 2110 00 000 200000	0.00	2,420.36	122.87	2,297.49	(2,297.49)
10 E 1220 2110 00 000 400000	10 E 1220 2110 00 000 400000	0.00	1,702.90	80.47	1,622.43	(1,622.43)
10 E 1220 2110 00 000 462000	10 E 1220 2110 00 000 462000	0.00	18.48	0.00	18.48	(18.48)
10 E 1220 2120 00 000 200000	10 E 1220 2120 00 000 200000	0.00	0.00	0.00	0.00	0.00
10 E 1220 2120 00 000 400000	10 E 1220 2120 00 000 400000	0.00	0.00	0.00	0.00	0.00
10 E 1220 2120 00 000 462000	10 E 1220 2120 00 000 462000	0.00	0.00	0.00	0.00	0.00
10 E 1220 2150 00 000 000000	TRS Assessment	4,452.00	0.00	0.00	0.00	4,452.00
10 E 1220 2220 00 000 000000	Sp Ed Benefits/Ins	75,260.00	0.00	0.00	0.00	75,260.00
10 E 1220 2220 00 000 200000	10 E 1220 2220 00 000 200000	0.00	41,539.94	1,516.61	40,023.33	(40,023.33)
10 E 1220 2220 00 000 400000	10 E 1220 2220 00 000 400000	0.00	47,146.08	2,223.80	44,922.28	(44,922.28)
10 E 1220 2220 00 000 462000	10 E 1220 2220 00 000 462000	0.00	234.42	0.47	233.95	(233.95)
10 E 1220 3000 00 000 000000	Sp Ed Staff Develop (tcsea)	0.00	0.00	0.00	0.00	0.00
10 E 1220 3000 00 000 485700	Arra Idea Ft Purch Services	0.00	0.00	0.00	0.00	0.00
10 E 1220 3100 00 000 000000	Sp Ed Contractual Services	0.00	0.00	0.00	0.00	0.00
10 E 1220 3110 00 000 000000	Hilia Services	5,300.00	1,332.00	0.00	1,332.00	3,968.00
10 E 1220 4000 00 000 000000	Idea Part B Prek Supplies	0.00	166.92	83.46	83.46	(83.46)
10 E 1220 4000 00 000 100000	Idea Part B Flow Thru Supplies	610.00	7,845.31	550.05	7,295.26	(6,685.26)
10 E 1220 4000 00 000 200000	Arp Idea Part B Prek Supplies	1,696.00	0.00	0.00	0.00	1,696.00
10 E 1220 4000 00 000 300000	Arp Idea Part B Flow Thru	5,512.00	0.00	0.00	0.00	5,512.00
10 E 1220 4000 00 000 485600	Arra Idea Preschool Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1220 4000 00 000 485700	Arra Idea Flow Through Supp	0.00	0.00	0.00	0.00	0.00
10 E 1220 4100 00 000 000000	Sp Ed Elem Supplies	406.00	285.90	53.04	232.86	173.14

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1220 4110 00 000 000000	Sp Ed Jh/Hs Supplies	1,000.00	885.31	87.27	798.04	201.96
10 E 1220 4200 00 000 000000	Sp Ed Textbooks	0.00	0.00	0.00	0.00	0.00
10 E 1220 5000 00 000 000000	Idea Sp Ed Capital Outlay	0.00	834.49	0.00	834.49	(834.49)
10 E 1220 5000 00 000 485600	Arra Idea Preschool Cap	0.00	0.00	0.00	0.00	0.00
10 E 1220 5000 00 000 485700	Arra Idea Flow-Through Cap	0.00	0.00	0.00	0.00	0.00
10 E 1220 5400 00 000 000000	Sp Ed Elem Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1220 5410 00 000 000000	Sp Ed Jh/Hs Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1250 1100 00 000 220000	Title I Salaries	51,940.00	24,145.98	1,209.37	22,936.61	29,003.39
10 E 1250 1200 00 000 220000	Title I Sub Salaries	0.00	0.00	0.00	0.00	0.00
10 E 1250 1200 00 000 300000	Title I Non Instructional Assts	0.00	0.00	0.00	0.00	0.00
10 E 1250 2000 00 000 000000	Title I Teacher Benefits	8,480.00	0.00	0.00	0.00	8,480.00
10 E 1250 2110 00 000 220000	10 E 1250 2110 00 000 220000	0.00	2,830.61	141.97	2,688.64	(2,688.64)
10 E 1250 2220 00 000 220000	10 E 1250 2220 00 000 220000	0.00	1,487.98	75.21	1,412.77	(1,412.77)
10 E 1250 3000 00 000 220000	Title I Purch Serv (staff Dev)	0.00	0.00	0.00	0.00	0.00
10 E 1250 3000 00 000 223000	Title I Purch Serv Technology	0.00	0.00	0.00	0.00	0.00
10 E 1250 3000 00 000 255000	Title I Purch Serv Transp	0.00	0.00	0.00	0.00	0.00
10 E 1250 3000 00 000 290000	Title I Purch Serv Non Instr	0.00	0.00	0.00	0.00	0.00
10 E 1250 3000 00 000 300000	Title I Purch Serv Speaker	0.00	0.00	0.00	0.00	0.00
10 E 1250 4100 00 000 220000	Title I Supplies For Homeless	53.00	0.00	0.00	0.00	53.00
10 E 1250 4100 00 000 222000	Title I Supplies Library &	0.00	0.00	0.00	0.00	0.00
10 E 1250 4100 00 000 230000	Title I Supplies Neg & Delinq	212.00	0.00	0.00	0.00	212.00
10 E 1250 4100 00 000 290000	Title I Non Instructional	0.00	0.00	0.00	0.00	0.00
10 E 1250 4100 00 000 300000	Title I Parental Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1250 4110 00 000 000000	Title Iv Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1250 4120 00 000 000000	Title I Supplies Leveled Libr	2,120.00	2,204.80	0.00	2,204.80	(84.80)
10 E 1250 5400 00 000 220000	Title I Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1400 1100 00 000 000000	Vocational Salaries	71,020.00	13,004.67	227.50	12,777.17	58,242.83
10 E 1400 1110 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1400 2110 00 000 000000	10 E 1400 2110 00 000 000000	0.00	162.62	2.85	159.77	(159.77)
10 E 1400 2150 00 000 000000	TRS Assessment	1,060.00	0.00	0.00	0.00	1,060.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1400 2220 00 000 000000	Voc Benefits/Ins	7,950.00	900.96	0.00	900.96	7,049.04
10 E 1400 3000 00 000 000000	Ag Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 1400 3010 00 000 000000	Ag Incentive Grant Purch Serv	0.00	769.00	0.00	769.00	(769.00)
10 E 1400 3100 00 000 000000	Tech Purchased Services	0.00	0.00	0.00	0.00	0.00
10 E 1400 3230 00 000 200000	Voc Maint Equipment	0.00	0.00	0.00	0.00	0.00
10 E 1400 3320 00 000 200000	Vocational Travel	0.00	0.00	0.00	0.00	0.00
10 E 1400 4100 00 000 200000	Vocational Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1400 4100 00 000 280000	Tech Prep Grant Expenses	0.00	0.00	0.00	0.00	0.00
10 E 1400 4110 00 000 000000	Technology Expenses &	0.00	0.00	0.00	0.00	0.00
10 E 1400 4110 00 000 200000	Ag Supplies	3,000.00	659.32	70.94	588.38	2,411.62
10 E 1400 4120 00 000 200000	Business Supplies	500.00	0.00	0.00	0.00	500.00
10 E 1400 4130 00 000 200000	Home Ec Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1400 4140 00 000 200000	Tech-Hs Purchased Serv	0.00	0.00	0.00	0.00	0.00
10 E 1400 4150 00 000 200000	Ag Incentive Grant Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1400 4160 00 000 000000	Building Trades Supplies	4,500.00	5,776.81	12.97	5,763.84	(1,263.84)
10 E 1400 5000 00 000 000000	Technology/Internet Cap Out	0.00	0.00	0.00	0.00	0.00
10 E 1400 5400 00 000 000000	Voc Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1400 5410 00 000 000000	Ag Incentive Grant Capital	0.00	0.00	0.00	0.00	0.00
10 E 1400 7000 00 000 000000	Ag Incentive Grant Non Cap	0.00	0.00	0.00	0.00	0.00
10 E 1500 1100 00 000 200000	H S Extra-Curricular Salaries	135,680.00	104,525.19	7,912.64	96,612.55	39,067.45
10 E 1500 1100 00 000 300000	Jr Hi Extra-Curricular Salary	55,120.00	37,993.80	3,314.12	34,679.68	20,440.32
10 E 1500 2110 00 000 200000	10 E 1500 2110 00 000 200000	0.00	721.09	33.96	687.13	(687.13)
10 E 1500 2110 00 000 300000	10 E 1500 2110 00 000 300000	0.00	196.63	21.24	175.39	(175.39)
10 E 1500 2120 00 000 200000	10 E 1500 2120 00 000 200000	0.00	0.00	0.00	0.00	0.00
10 E 1500 2120 00 000 300000	10 E 1500 2120 00 000 300000	0.00	0.00	0.00	0.00	0.00
10 E 1500 2220 00 000 200000	10 E 1500 2220 00 000 200000	0.00	196.66	0.00	196.66	(196.66)
10 E 1500 2220 00 000 300000	10 E 1500 2220 00 000 300000	0.00	20.08	0.00	20.08	(20.08)
10 E 1500 3000 00 000 000000	Athletic Purchased Services	10,600.00	8,723.14	0.00	8,723.14	1,876.86
10 E 1500 3010 00 000 000000	Athl Prog State Tourns	3,710.00	1,159.19	0.00	1,159.19	2,550.81
10 E 1500 3190 00 000 000000	Athletic Officials	26,500.00	24,500.00	0.00	24,500.00	2,000.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1500 3190 00 000 100000	Athletic Equip Repairs	636.00	359.88	0.00	359.88	276.12
10 E 1500 3230 00 000 200000	Football Repairs/Recond	3,710.00	3,500.00	0.00	3,500.00	210.00
10 E 1500 3320 00 000 000000	Extra-Curricular Travel	848.00	19.21	0.00	19.21	828.79
10 E 1500 3900 00 000 000000	Athletic Ticket Sellers	0.00	0.00	0.00	0.00	0.00
10 E 1500 3920 00 000 000000	Athletic Supervision	0.00	0.00	0.00	0.00	0.00
10 E 1500 4010 00 000 300000	Jh B Baseball Supplies	424.00	342.60	0.00	342.60	81.40
10 E 1500 4020 00 000 300000	Jh G Bkb Supplies	297.00	25.99	0.00	25.99	271.01
10 E 1500 4030 00 000 300000	Jh B Bkb Supplies	297.00	265.35	0.00	265.35	31.65
10 E 1500 4040 00 000 300000	Jh G Vb Supplies	297.00	192.80	0.00	192.80	104.20
10 E 1500 4050 00 000 300000	Jh G Track Supplies	297.00	0.00	0.00	0.00	297.00
10 E 1500 4060 00 000 300000	Jh B Track Supplies	297.00	135.00	0.00	135.00	162.00
10 E 1500 4070 00 000 300000	Jh Softball Supplies	424.00	378.70	0.00	378.70	45.30
10 E 1500 4100 00 000 200000	Football Supplies	1,696.00	0.00	0.00	0.00	1,696.00
10 E 1500 4120 00 000 200000	Hs B Bkb Supplies	509.00	378.00	0.00	378.00	131.00
10 E 1500 4130 00 000 200000	Hs G Bkb Supplies	509.00	507.75	0.00	507.75	1.25
10 E 1500 4150 00 000 200000	Hs G Vb Supplies	509.00	458.58	0.00	458.58	50.42
10 E 1500 4160 00 000 200000	Hs G Track Supplies	509.00	647.38	0.00	647.38	(138.38)
10 E 1500 4170 00 000 200000	Hs B Track Supplies	509.00	504.83	0.00	504.83	4.17
10 E 1500 4190 00 000 200000	Hs Baseball Supplies	636.00	445.63	0.00	445.63	190.37
10 E 1500 4200 00 000 200000	Hs Softball Supplies	106.00	0.00	0.00	0.00	106.00
10 E 1500 4210 00 000 200000	Hs Golf Supplies	212.00	51.47	0.00	51.47	160.53
10 E 1500 4220 00 000 200000	H S Scholastic Bowl	148.00	0.00	0.00	0.00	148.00
10 E 1500 4220 00 000 300000	Jr Hi Scholastic Bowl	159.00	160.00	0.00	160.00	(1.00)
10 E 1500 4230 00 000 000000	Jh Wrestling	297.00	159.36	0.00	159.36	137.64
10 E 1500 4240 00 000 000000	Hs Wrestling	509.00	395.00	0.00	395.00	114.00
10 E 1500 4250 00 000 000000	Competitive Cheer	106.00	0.00	0.00	0.00	106.00
10 E 1500 4260 00 000 000000	Weightroom Supplies	0.00	0.00	0.00	0.00	0.00
10 E 1500 4300 00 000 000000	Athletic Awards	1,590.00	734.00	0.00	734.00	856.00
10 E 1500 4900 00 000 000000	Other Athletic Supplies	424.00	0.00	0.00	0.00	424.00
10 E 1500 4900 00 000 100000	Cash Box Startup	1,590.00	1,700.00	0.00	1,700.00	(110.00)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1500 4910 00 000 100000	H S Bb Cheerleaders	265.00	0.00	0.00	0.00	265.00
10 E 1500 4910 00 000 200000	J H Bb Cheerleaders	0.00	0.00	0.00	0.00	0.00
10 E 1500 5400 00 000 000000	Athletic Capital Outlay	7,632.00	0.00	0.00	0.00	7,632.00
10 E 1500 5410 00 000 000000	Athletic Uniforms	6,890.00	8,108.40	0.00	8,108.40	(1,218.40)
10 E 1500 5420 00 000 200000	Football Equipment	3,710.00	4,641.55	0.00	4,641.55	(931.55)
10 E 1500 5420 00 000 210000	Football Equipment Purch By	0.00	0.00	0.00	0.00	0.00
10 E 1500 5420 00 000 300000	Weightroom Equip	0.00	0.00	0.00	0.00	0.00
10 E 1500 6400 00 000 000000	Athletic Dues & Fees	11,130.00	10,983.00	0.00	10,983.00	147.00
10 E 1510 1100 00 000 000000	Music Salaries	159,000.00	136,058.24	7,382.93	128,675.31	30,324.69
10 E 1510 1110 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 1510 2110 00 000 000000	10 E 1510 2110 00 000 000000	0.00	1,685.72	85.84	1,599.88	(1,599.88)
10 E 1510 2150 00 000 000000	TRS Assessments	2,226.00	0.00	0.00	0.00	2,226.00
10 E 1510 2220 00 000 000000	Music Benefits/Ins	16,218.00	13,068.08	683.98	12,384.10	3,833.90
10 E 1510 3220 00 000 000000	Band Uniform Cleaning	800.00	0.00	0.00	0.00	800.00
10 E 1510 3230 00 000 000000	Music Repairs	3,000.00	2,085.43	20.00	2,065.43	934.57
10 E 1510 3240 00 000 000000	Vocal Teacher Pd	427.00	0.00	0.00	0.00	427.00
10 E 1510 4010 00 000 400000	Elem Vocal Supplies	493.00	492.68	0.00	492.68	0.32
10 E 1510 4030 00 000 200000	Jh/Hs Vocal Supplies	1,100.00	495.18	0.00	495.18	604.82
10 E 1510 4100 00 000 400000	Elem Band Supplies	750.00	710.13	0.00	710.13	39.87
10 E 1510 4120 00 000 200000	Hs Band Supplies	2,500.00	2,417.30	4.03	2,413.27	86.73
10 E 1510 4130 00 000 000000	Band Supplies Cares	0.00	0.00	0.00	0.00	0.00
10 E 1510 4900 00 000 000000	Band/Flag Uniforms	1,200.00	755.73	0.00	755.73	444.27
10 E 1510 5400 00 000 200000	Band Capital Outlay	1,000.00	1,000.00	0.00	1,000.00	0.00
10 E 1510 5410 00 000 200000	Vocal Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1510 5420 00 000 200000	Esser Iii Band Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 1510 6400 00 000 000000	Band & Vocal Dues & Fees	2,200.00	2,052.80	75.00	1,977.80	222.20
10 E 1650 2220 00 000 100000	Gifted Benefits/Insurance	0.00	0.00	0.00	0.00	0.00
10 E 1700 1100 00 000 000000	Driver Ed Salary	72,080.00	0.00	0.00	0.00	72,080.00
10 E 1700 3000 00 000 000000	Drivers Ed Purchased Services	0.00	4,507.74	0.00	4,507.74	(4,507.74)
10 E 1911 6700 00 000 000000	Private Facility Tuition	0.00	600.00	0.00	600.00	(600.00)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 1912 6700 00 000 000000	Sp Ed Private Facility Tuition	625,400.00	804,205.22	0.00	804,205.22	(178,805.22)
10 E 1999 6900 00 000 000000	Student Activity Fund	185,500.00	0.00	0.00	0.00	185,500.00
10 E 2120 1100 00 000 000000	H S Guidance Salaries	124,020.00	66,166.65	7,023.00	59,143.65	64,876.35
10 E 2120 1100 00 000 100000	Esser Iii H S Guidance Salaries	0.00	0.00	0.00	0.00	0.00
10 E 2120 1110 00 000 000000	Elem Guidance Salaries	83,740.00	82,713.25	3,496.53	79,216.72	4,523.28
10 E 2120 1110 00 000 100000	Esser Iii Elem Guidance	0.00	0.00	0.00	0.00	0.00
10 E 2120 1120 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 2120 1130 00 000 000000	Chestnut Salaries Cares	0.00	0.00	0.00	0.00	0.00
10 E 2120 2110 00 000 000000	10 E 2120 2110 00 000 000000	0.00	1,200.76	97.89	1,102.87	(1,102.87)
10 E 2120 2150 00 000 000000	TRS Assessment	3,180.00	0.00	0.00	0.00	3,180.00
10 E 2120 2220 00 000 000000	Guidance Benefits	7,950.00	2,068.74	684.82	1,383.92	6,566.08
10 E 2120 3000 00 000 000000	Esser Iii Chestnut	0.00	0.00	0.00	0.00	0.00
10 E 2120 3000 00 000 100000	Arp Comm Partn Ecssp Cost-	0.00	973.00	0.00	973.00	(973.00)
10 E 2120 3000 00 000 200000	Esser Iii Chestnut Sea Reserv	0.00	0.00	0.00	0.00	0.00
10 E 2120 3000 00 000 300000	Esser Iii Chestnut Sea Reserv	0.00	0.00	0.00	0.00	0.00
10 E 2120 4100 00 000 000000	Guidance Elem Supplies	438.00	892.58	446.29	446.29	(8.29)
10 E 2120 4110 00 000 000000	Guidance Jh/Hs Supplies	1,500.00	489.71	0.00	489.71	1,010.29
10 E 2120 5400 00 000 000000	Guidance Elem Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2120 5410 00 000 000000	Guidance Jh/Hs Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2130 1100 00 000 000000	Health Serv Salary	63,600.00	70,969.15	3,868.35	67,100.80	(3,500.80)
10 E 2130 1100 00 000 100000	Health Serv Salary Risk Mgt	9,275.00	0.00	0.00	0.00	9,275.00
10 E 2130 1100 00 000 200000	Esser Iii Health Serv Salary	0.00	0.00	0.00	0.00	0.00
10 E 2130 1100 00 000 420000	Esser Iii Para Health Serv	0.00	0.00	0.00	0.00	0.00
10 E 2130 2110 00 000 000000	10 E 2130 2110 00 000 000000	0.00	2.47	0.00	2.47	(2.47)
10 E 2130 2120 00 000 000000	10 E 2130 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 2130 2220 00 000 000000	Health Serv Benefits	7,844.00	8,862.17	257.37	8,604.80	(760.80)
10 E 2130 2220 00 000 200000	Esser Iii Health Serv Benefits	0.00	0.00	0.00	0.00	0.00
10 E 2130 2220 00 000 420000	Esser Iii Para Health Serv	0.00	0.00	0.00	0.00	0.00
10 E 2130 3100 00 000 000000	Esser Ii Covid Testing Purch	0.00	0.00	0.00	0.00	0.00
10 E 2130 3100 00 000 100000	Esser Ii Chestnut Services	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2130 3100 00 000 200000	Arp Comm Partner Chestnut	26,500.00	17,808.00	0.00	17,808.00	8,692.00
10 E 2130 4000 00 000 485700	Arra Idea Ft Health Serv Suppl	0.00	0.00	0.00	0.00	0.00
10 E 2130 4100 00 000 000000	Health Serv Supp	1,060.00	920.82	113.43	807.39	252.61
10 E 2130 4100 00 000 100000	Health Serv Supp Cares	0.00	0.00	0.00	0.00	0.00
10 E 2130 4100 00 000 200000	Esser li Health Serv Supp	0.00	0.00	0.00	0.00	0.00
10 E 2130 4110 00 000 000000	Health Services Aed Supplies	2,438.00	759.05	0.00	759.05	1,678.95
10 E 2130 6400 00 000 000000	Health Services Dues and	500.00	406.00	0.00	406.00	94.00
10 E 2152 1110 00 000 000000	Speech Salary	63,600.00	52,668.71	2,643.38	50,025.33	13,574.67
10 E 2152 1130 00 000 000000	Title I Speech Salary	21,200.00	17,472.79	881.12	16,591.67	4,608.33
10 E 2152 1140 00 000 000000	Esser Iii Speech Salary	0.00	0.00	0.00	0.00	0.00
10 E 2152 2110 00 000 000000	10 E 2152 2110 00 000 000000	0.00	2,706.47	136.48	2,569.99	(2,569.99)
10 E 2152 2150 00 000 000000	TRS Assessment	2,650.00	0.00	0.00	0.00	2,650.00
10 E 2152 2220 00 000 000000	Speech Benefits/Ins	530.00	16.72	0.84	15.88	514.12
10 E 2152 2230 00 000 000000	Title I Speech Teacher Benefits	2,968.00	0.00	0.00	0.00	2,968.00
10 E 2152 3320 00 000 000000	Community-Based Sp Ed	0.00	0.00	0.00	0.00	0.00
10 E 2152 4000 00 000 485700	Arra Idea Ft Speech Supplies	0.00	0.00	0.00	0.00	0.00
10 E 2152 4100 00 000 000000	Speech Supplies	397.00	470.17	0.00	470.17	(73.17)
10 E 2152 5000 00 000 485700	Arra Idea Ft Speech Cap	0.00	0.00	0.00	0.00	0.00
10 E 2190 1100 00 000 000000	Student Services Coor Hs	45,580.00	44,662.49	2,312.50	42,349.99	3,230.01
10 E 2190 1100 00 000 100000	Student Services Coor Elem	0.00	0.00	0.00	0.00	0.00
10 E 2190 2110 00 000 000000	Arp Comm Prtner Student	2,066.00	558.17	28.90	529.27	1,536.73
10 E 2190 2220 00 000 000000	10 E 2190 2220 00 000 000000	0.00	1,040.25	0.84	1,039.41	(1,039.41)
10 E 2190 3900 00 000 000000	Other Purch Serv-Elem	0.00	0.00	0.00	0.00	0.00
10 E 2190 3910 00 000 000000	Other Purch Serv-Jh/Hs	0.00	0.00	0.00	0.00	0.00
10 E 2190 4900 00 000 000000	Other Ed Supplies-Elem	0.00	0.00	0.00	0.00	0.00
10 E 2190 4910 00 000 000000	Other Ed Supplies-Jh/Hs	0.00	0.00	0.00	0.00	0.00
10 E 2210 1000 00 000 000000	Curriculum Coordinator Salary	79,500.00	77,225.68	3,675.00	73,550.68	5,949.32
10 E 2210 1100 00 000 000000	Consultants Fees	0.00	0.00	0.00	0.00	0.00
10 E 2210 1110 00 000 000000	Arp Comm Part Substitute	0.00	0.00	0.00	0.00	0.00
10 E 2210 1110 00 000 100000	Arp Comm Part Book Study	4,240.00	0.00	0.00	0.00	4,240.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2210 1120 00 000 000000	Title li D - Technology Enhan	0.00	0.00	0.00	0.00	0.00
10 E 2210 1130 00 000 000000	Title I Teacher Instructionalist	0.00	0.00	0.00	0.00	0.00
10 E 2210 1140 00 000 000000	Idea Teacher Stipend/Sub Prof	0.00	0.00	0.00	0.00	0.00
10 E 2210 1150 00 000 000000	Title li Teacher Stipend/Sub	0.00	0.00	0.00	0.00	0.00
10 E 2210 1160 00 000 000000	Title I Teacher Stipend/Sub	0.00	0.00	0.00	0.00	0.00
10 E 2210 1180 00 000 000000	Substitute Teacher & Aides Pd	0.00	0.00	0.00	0.00	0.00
10 E 2210 1180 00 000 100000	Esser li Summer Reading	0.00	0.00	0.00	0.00	0.00
10 E 2210 1180 00 000 200000	Esser li Prof Dev Map Training	0.00	0.00	0.00	0.00	0.00
10 E 2210 1190 00 000 000000	Substitute Teacher & Aides Pd	0.00	0.00	0.00	0.00	0.00
10 E 2210 2000 00 000 100000	Title li Substitute Teacher	0.00	0.00	0.00	0.00	0.00
10 E 2210 2110 00 000 000000	Curriculum Coordinator Sa (60)	0.00	9,398.10	445.75	8,952.35	(8,952.35)
10 E 2210 2110 00 000 241000		0.00	12.50	0.00	12.50	(12.50)
10 E 2210 2110 00 000 410700	10 E 2210 2110 00 000 410700	0.00	0.00	0.00	0.00	0.00
10 E 2210 2120 00 000 000000	10 E 2210 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 2210 2220 00 000 000000	Curriculum Coordinator Benefit	5,070.00	23,826.72	1,182.39	22,644.33	(17,574.33)
10 E 2210 2230 00 000 000000	Title I Teacher Instruct Benefits	0.00	0.00	0.00	0.00	0.00
10 E 2210 2300 00 000 100000	Teacher Vacancy Grant Tuition	36,000.00	102.25	0.00	102.25	35,897.75
10 E 2210 3000 00 000 000000	School Imp/Staff Devel	9,116.00	4,950.00	0.00	4,950.00	4,166.00
10 E 2210 3000 00 000 220000	Title li Prof Devel	0.00	0.00	0.00	0.00	0.00
10 E 2210 3000 00 000 230000	Drug-Free - Elem	0.00	0.00	0.00	0.00	0.00
10 E 2210 3000 00 000 240000	Idea Prek Staff Develop	424.00	0.00	0.00	0.00	424.00
10 E 2210 3000 00 000 241000	Teacher Vacancy Purchased	21,000.00	48,590.20	0.00	48,590.20	(27,590.20)
10 E 2210 3000 00 000 250000	Prek Staff Develop	530.00	0.00	0.00	0.00	530.00
10 E 2210 3000 00 000 260000	Arp Idea Prek Staff Develop	0.00	0.00	0.00	0.00	0.00
10 E 2210 3000 00 000 270000	Arp Idea Flow Thru Staff	0.00	0.00	0.00	0.00	0.00
10 E 2210 3000 00 000 410700	Srsa Purchased Services	22,684.00	16,040.00	0.00	16,040.00	6,644.00
10 E 2210 3030 00 000 000000	Arra Title I Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 2210 3100 00 000 000000	Idea Flow Thru Part B Staff	6,784.00	7,540.97	0.00	7,540.97	(756.97)
10 E 2210 3100 00 000 200000	Esser li Nwea Pd Purch	0.00	0.00	0.00	0.00	0.00
10 E 2210 3100 00 000 230000	Title lv Drug-Free	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2210 3100 00 000 300000	Arp Comm Partner Yale Center	52.00	0.00	0.00	0.00	52.00
10 E 2210 3100 00 000 400000	Arp Comm Partner Ruler	0.00	0.00	0.00	0.00	0.00
10 E 2210 3110 00 000 000000	Title Iv Prof Dev	0.00	0.00	0.00	0.00	0.00
10 E 2210 3120 00 000 000000	Title I Purch Serv (staff Dev)	10,600.00	3,304.88	1,082.44	2,222.44	8,377.56
10 E 2210 3130 00 000 000000	Ag Incentive Grant Prof Dev	0.00	0.00	0.00	0.00	0.00
10 E 2210 3140 00 000 000000	Prof Dev Cares Act	0.00	0.00	0.00	0.00	0.00
10 E 2210 3150 00 000 000000	Prek Staff Prof Development	0.00	0.00	0.00	0.00	0.00
10 E 2210 3160 00 000 000000	Esser Ii Prof Dev & Tech	0.00	0.00	0.00	0.00	0.00
10 E 2210 3170 00 000 000000	Esser Iii Prof Dev & Tech	0.00	0.00	0.00	0.00	0.00
10 E 2210 3180 00 000 000000	Arp Comm Partner Roe Math	8,268.00	18,450.00	13,450.00	5,000.00	3,268.00
10 E 2210 3180 00 000 100000	Esser Iii Purc Serv Ixl Ela	0.00	0.00	0.00	0.00	0.00
10 E 2210 3180 00 000 200000	Arp Comm Partner Roe Math	0.00	0.00	0.00	0.00	0.00
10 E 2210 3180 00 000 300000	Arp Comm Partner Jon Gordon	3,366.00	0.00	0.00	0.00	3,366.00
10 E 2210 3180 00 000 400000	Arp Comm Partner Eckberg	2,382.00	0.00	0.00	0.00	2,382.00
10 E 2210 4000 00 000 241000	Teacher Vacancy Supplies	35,164.00	37,541.38	5,329.42	32,211.96	2,952.04
10 E 2210 4000 00 000 410700	Srsa Supplies	21,200.00	38,875.56	1,716.08	37,159.48	(15,959.48)
10 E 2210 4100 00 000 000000	Esser Prof Dev Supplies	0.00	0.00	0.00	0.00	0.00
10 E 2210 4130 00 000 000000	Curriculum Director Office	107.00	0.00	0.00	0.00	107.00
10 E 2210 4130 00 000 100000	Curriculum Director Supplies	35.00	0.00	0.00	0.00	35.00
10 E 2210 4160 00 000 000000	Arp Comm Prtner Ruler	0.00	0.00	0.00	0.00	0.00
10 E 2210 4300 00 000 000000	State Library Grant	901.00	805.81	0.00	805.81	95.19
10 E 2210 5000 00 000 410700	Reap Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2210 5400 00 000 000000	Title Iia Teach Qual Cap Out	0.00	0.00	0.00	0.00	0.00
10 E 2220 4140 00 000 000000	Title I Supplies Library &	0.00	0.00	0.00	0.00	0.00
10 E 2222 1100 00 000 000000	Media Salary	71,020.00	56,885.72	3,621.14	53,264.58	17,755.42
10 E 2222 1110 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 2222 1120 00 000 000000	Title I Media Secretary	0.00	0.00	0.00	0.00	0.00
10 E 2222 2110 00 000 000000	10 E 2222 2110 00 000 000000	0.00	711.00	38.12	672.88	(672.88)
10 E 2222 2150 00 000 000000	TRS Assessments	1,007.00	0.00	0.00	0.00	1,007.00
10 E 2222 2220 00 000 000000	Media Benefits/Ins	13,780.00	5,950.78	300.32	5,650.46	8,129.54

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2222 2310 00 000 000000	Title I Media Benefits/Ins	0.00	0.00	0.00	0.00	0.00
10 E 2222 3240 00 000 000000	Media Repairs	212.00	0.00	0.00	0.00	212.00
10 E 2222 3290 00 000 000000	Media Contractual Serv	3,777.00	3,654.87	0.00	3,654.87	122.13
10 E 2222 4110 00 000 000000	Media Supplies	1,060.00	1,062.85	141.61	921.24	138.76
10 E 2222 4130 00 000 000000	Title I Supplies Library &	1,649.00	19,507.48	0.00	19,507.48	(17,858.48)
10 E 2222 4140 00 000 000000	Esser li Supplies Reading	0.00	0.00	0.00	0.00	0.00
10 E 2222 4300 00 000 000000	Elem Books/Materials	1,060.00	1,429.71	411.96	1,017.75	42.25
10 E 2222 4340 00 000 000000	H S Books/Materials	1,272.00	1,044.14	397.98	646.16	625.84
10 E 2222 4400 00 000 000000	Elem Periodicals	371.00	9.99	0.00	9.99	361.01
10 E 2222 4440 00 000 000000	Hs Periodicals	212.00	211.59	0.00	211.59	0.41
10 E 2222 5400 00 000 000000	Media Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2222 5450 00 000 000000	Professional Library	0.00	0.00	0.00	0.00	0.00
10 E 2223 4100 00 000 000000	Audio-Visual Materials	0.00	0.00	0.00	0.00	0.00
10 E 2230 3140 00 000 000000	Testing/Assess-Elem	0.00	0.00	0.00	0.00	0.00
10 E 2230 3150 00 000 000000	Testing/Assess-Jh/Hs	500.00	2,108.00	0.00	2,108.00	(1,608.00)
10 E 2230 3160 00 000 000000	Title I Purch Serv Technology	21,200.00	31,941.42	4,248.12	27,693.30	(6,493.30)
10 E 2230 3170 00 000 000000	Nwea Online Assessments	8,300.00	0.00	0.00	0.00	8,300.00
10 E 2230 3170 00 000 100000	Esser li Nwea Online	0.00	0.00	0.00	0.00	0.00
10 E 2230 3170 00 000 200000	Esser lii Nwea Online	0.00	0.00	0.00	0.00	0.00
10 E 2230 3170 00 000 300000	Esser lii Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 2230 4000 00 000 485700	Arra Idea Flow-Thru Asses,test	0.00	0.00	0.00	0.00	0.00
10 E 2300 1130 00 000 000000	Pre K Secretary Salaries	0.00	0.00	0.00	0.00	0.00
10 E 2313 1100 00 000 000000	Treasurers Salaries	0.00	0.00	0.00	0.00	0.00
10 E 2319 3100 00 000 100000	Board Purch Serv	23,320.00	19,108.25	0.00	19,108.25	4,211.75
10 E 2319 3100 00 000 200000	Branding Board Purch Serv	1,219.00	0.00	0.00	0.00	1,219.00
10 E 2319 3190 00 000 000000	Other Services	5,724.00	708.34	0.00	708.34	5,015.66
10 E 2319 3500 00 000 000000	Published Statements	2,014.00	1,563.75	0.00	1,563.75	450.25
10 E 2319 3600 00 000 000000	Printing/Postage	1,802.00	6,475.95	0.00	6,475.95	(4,673.95)
10 E 2319 3700 00 000 000000	Supt Search	0.00	0.00	0.00	0.00	0.00
10 E 2319 3800 00 000 000000	Unemployment Payments	636.00	0.00	0.00	0.00	636.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2319 4100 00 000 000000	Board Expenses	18,762.00	1,058.14	0.00	1,058.14	17,703.86
10 E 2319 4110 00 000 000000	District Branding	7,950.00	102.17	0.00	102.17	7,847.83
10 E 2319 5400 00 000 000000	Board Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2319 6400 00 000 000000	Board Dues & Fees	7,420.00	2,572.18	0.00	2,572.18	4,847.82
10 E 2321 1100 00 000 000000	Supt Salary	154,760.00	112,439.60	5,373.95	107,065.65	47,694.35
10 E 2321 1100 00 000 100000	Supt Salary Risk Mgt	9,116.00	10,177.20	486.41	9,690.79	(574.79)
10 E 2321 1110 00 000 000000	Admin Asst Salary	53,000.00	79,841.59	3,986.66	75,854.93	(22,854.93)
10 E 2321 1110 00 000 100000	Admin Asst Salary Risk Mgt	4,770.00	0.00	0.00	0.00	4,770.00
10 E 2321 1120 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 2321 2110 00 000 000000	TRS Assessments	2,650.00	13,639.57	651.81	12,987.76	(10,337.76)
10 E 2321 2110 00 000 100000	10 E 2321 2110 00 000 100000	0.00	1,234.46	59.00	1,175.46	(1,175.46)
10 E 2321 2120 00 000 000000	10 E 2321 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 2321 2220 00 000 000000	Supt & Sec Benefits/Ins	38,160.00	26,859.42	1,281.18	25,578.24	12,581.76
10 E 2321 2220 00 000 100000	10 E 2321 2220 00 000 100000	0.00	1,971.68	95.38	1,876.30	(1,876.30)
10 E 2321 3000 00 000 000000	Admin Purchased Serv	5,936.00	6,600.00	0.00	6,600.00	(664.00)
10 E 2321 3320 00 000 000000	Admin Services And Travel	2,862.00	2,593.23	0.00	2,593.23	268.77
10 E 2321 3400 00 000 000000	Postage	0.00	0.00	0.00	0.00	0.00
10 E 2321 4000 00 000 200000	Admin Supplies Cares Act	0.00	0.00	0.00	0.00	0.00
10 E 2321 4100 00 000 000000	Administrative Supplies	5,936.00	10,004.52	1,001.12	9,003.40	(3,067.40)
10 E 2321 5400 00 000 000000	Admin Capital Outlay	1,060.00	0.00	0.00	0.00	1,060.00
10 E 2321 6400 00 000 000000	Admin Dues & Fees	4,770.00	2,876.92	0.00	2,876.92	1,893.08
10 E 2410 1100 00 000 000000	Elem Prin Salary	95,400.00	70,219.00	3,510.95	66,708.05	28,691.95
10 E 2410 1100 00 000 100000	Elem Prin Salary Risk Mgt	9,116.00	0.00	0.00	0.00	9,116.00
10 E 2410 1100 00 000 200000	Hs Prin Salary	95,400.00	70,219.00	3,510.95	66,708.05	28,691.95
10 E 2410 1100 00 000 210000	Hs Prin Salary Risk Mgt	9,116.00	6,355.60	317.78	6,037.82	3,078.18
10 E 2410 1100 00 000 300000	Arp Comm Part Asst Prin	82,150.00	60,389.40	3,019.47	57,369.93	24,780.07
10 E 2410 1100 00 000 400000	Arp Comm Part Grant Writer	0.00	0.00	0.00	0.00	0.00
10 E 2410 1100 00 000 500000	Title Iv Heggerty Admin	0.00	0.00	0.00	0.00	0.00
10 E 2410 1110 00 000 000000	Elem Secretary Salaries	36,040.00	29,701.72	1,431.40	28,270.32	7,769.68
10 E 2410 1110 00 000 200000	Hs Secretary Salaries	76,320.00	56,891.34	2,744.01	54,147.33	22,172.67

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2410 1120 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
10 E 2410 1200 00 000 000000	Sub Secretary Salaries	0.00	0.00	0.00	0.00	0.00
10 E 2410 2110 00 000 000000	TRS Assessments	4,585.00	8,517.20	425.86	8,091.34	(3,506.34)
10 E 2410 2110 00 000 200000	10 E 2410 2110 00 000 200000	0.00	8,525.61	425.86	8,099.75	(8,099.75)
10 E 2410 2110 00 000 210000	10 E 2410 2110 00 000 210000	0.00	770.80	38.54	732.26	(732.26)
10 E 2410 2110 00 000 300000	Arp Comm Part Asst Princ Trs	363.00	13,659.40	682.97	12,976.43	(12,613.43)
10 E 2410 2120 00 000 000000	10 E 2410 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 2410 2120 00 000 200000	10 E 2410 2120 00 000 200000	0.00	0.00	0.00	0.00	0.00
10 E 2410 2210 00 000 300000	Arp Comm Partn Asst Princ	106.00	0.00	0.00	0.00	106.00
10 E 2410 2220 00 000 000000	Prin & Sec Benefits/Ins	81,620.00	26,066.29	1,253.99	24,812.30	56,807.70
10 E 2410 2220 00 000 200000	10 E 2410 2220 00 000 200000	0.00	30,639.30	1,374.00	29,265.30	(29,265.30)
10 E 2410 2220 00 000 210000	10 E 2410 2220 00 000 210000	0.00	1,929.94	93.41	1,836.53	(1,836.53)
10 E 2410 2220 00 000 300000	10 E 2410 2220 00 000 300000	0.00	42.11	2.11	40.00	(40.00)
10 E 2410 3320 00 000 000000	Elem Prin Travel & Expen	0.00	0.00	0.00	0.00	0.00
10 E 2410 3330 00 000 000000	Hs Admin Travel & Expense	2,000.00	1,156.60	0.00	1,156.60	843.40
10 E 2410 3340 00 000 000000	Elem Prin Purch Services	516.00	507.00	0.00	507.00	9.00
10 E 2410 3350 00 000 000000	H S Prin Purch Services	500.00	0.00	0.00	0.00	500.00
10 E 2410 3360 00 000 000000	District Purch Services	0.00	0.00	0.00	0.00	0.00
10 E 2410 4100 00 000 000000	Elem Prin Supplies	0.00	0.00	0.00	0.00	0.00
10 E 2410 4110 00 000 000000	H S Prin Supplies	3,500.00	2,108.67	0.00	2,108.67	1,391.33
10 E 2410 4120 00 000 000000	Asst Prin Supplies	530.00	0.00	0.00	0.00	530.00
10 E 2410 4130 00 000 000000	Asst Prin Office Furniture	530.00	0.00	0.00	0.00	530.00
10 E 2410 5400 00 000 000000	Elem Prin Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2410 5420 00 000 000000	H S Prin Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2410 6400 00 000 000000	Elem Prin Dues & Fees	1,000.00	413.00	0.00	413.00	587.00
10 E 2410 6410 00 000 000000	H S Prin Dues & Fees	400.00	339.00	0.00	339.00	61.00
10 E 2410 6420 00 000 000000	Arp Comm Prtnr Asst Prin	0.00	0.00	0.00	0.00	0.00
10 E 2410 6420 00 000 100000	Asst Prin Dues & Fees	530.00	374.00	0.00	374.00	156.00
10 E 2520 1110 00 000 000000	Bookkeeper Salary	55,120.00	45,066.60	2,253.33	42,813.27	12,306.73
10 E 2520 1120 00 000 000000	Title I Bookkeeper Salary	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2520 2120 00 000 000000	10 E 2520 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 2520 2220 00 000 000000	Bkkper Benefits/Ins	7,950.00	5,661.14	263.77	5,397.37	2,552.63
10 E 2520 2220 00 000 016000	Bookkeeper Salary (clbb)	0.00	0.00	0.00	0.00	0.00
10 E 2520 2310 00 000 000000	Title I Bkkper Benefits Ins	0.00	0.00	0.00	0.00	0.00
10 E 2520 3000 00 000 000000	Revtrak Service Fees	2,968.00	28.38	0.00	28.38	2,939.62
10 E 2520 3100 00 000 000000	Fiscal Services Audits	29,680.00	11,235.64	0.00	11,235.64	18,444.36
10 E 2520 3200 00 000 000000	Bookkeeper Travel & Expense	0.00	4,284.12	221.10	4,063.02	(4,063.02)
10 E 2520 5000 00 000 000000	Bookkeeper Capital Outlay	8,600.00	8,532.76	0.00	8,532.76	67.24
10 E 2524 1100 00 000 000000	Other Payroll	0.00	0.00	0.00	0.00	0.00
10 E 2540 3000 00 000 000000	Title Iv Prof Services	0.00	0.00	0.00	0.00	0.00
10 E 2540 4000 00 000 000000	Title Iv Supplies	0.00	0.00	0.00	0.00	0.00
10 E 2542 3400 00 000 000000	Phone Charges	0.00	0.00	0.00	0.00	0.00
10 E 2542 5000 00 000 485700	Plant Services Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 2544 3230 00 000 000000	Equipment Repairs	424.00	96.98	0.00	96.98	327.02
10 E 2544 3250 00 000 000000	Equipment Rental	15,688.00	13,294.40	0.00	13,294.40	2,393.60
10 E 2544 4100 00 000 000000	Equipment Supplies	636.00	0.00	0.00	0.00	636.00
10 E 2550 3000 00 000 000000	Title I Purch Serv Transp	0.00	0.00	0.00	0.00	0.00
10 E 2561 1100 00 000 210000	Cafeteria Salaries	167,480.00	155,743.74	13,488.64	142,255.10	25,224.90
10 E 2561 1100 00 000 220000	Cafeteria Salaries Summer	0.00	0.00	0.00	0.00	0.00
10 E 2561 1100 00 000 230000	Esser Iii Cafeteria Salaries	0.00	0.00	0.00	0.00	0.00
10 E 2561 2110 00 000 210000	10 E 2561 2110 00 000 210000	0.00	0.00	0.00	0.00	0.00
10 E 2561 2120 00 000 210000	10 E 2561 2120 00 000 210000	0.00	0.00	0.00	0.00	0.00
10 E 2561 2220 00 000 210000	Cafeteria Health Ins	37,100.00	35,909.72	1,711.65	34,198.07	2,901.93
10 E 2561 3230 00 000 210000	Cafeteria Repairs	636.00	0.00	0.00	0.00	636.00
10 E 2561 3320 00 000 210000	Cafeteria Travel	1,060.00	0.00	0.00	0.00	1,060.00
10 E 2561 4100 00 000 210000	Cafeteria Del Charge	530.00	0.00	0.00	0.00	530.00
10 E 2561 4140 00 000 210000	Cafeteria Food	174,900.00	132,370.72	225.29	132,145.43	42,754.57
10 E 2561 4140 00 000 220000	Cafeteria Summer Food	0.00	0.00	0.00	0.00	0.00
10 E 2561 4140 00 000 230000	Supply Chain Assist Prog Food	0.00	0.00	0.00	0.00	0.00
10 E 2561 4140 00 000 240000	Supply Chain Assist Prog Food	10,600.00	0.00	0.00	0.00	10,600.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 2561 4150 00 000 210000	March Thru May Food	0.00	0.00	0.00	0.00	0.00
10 E 2561 4900 00 000 210000	Cafeteria Other	29,574.00	11,463.70	324.78	11,138.92	18,435.08
10 E 2561 4900 00 000 220000	March Thru May Other	0.00	0.00	0.00	0.00	0.00
10 E 2561 4900 00 000 230000	Cafeteria Summer Other	0.00	0.00	0.00	0.00	0.00
10 E 2561 4900 00 000 240000	Esser li Cafeteria Other	0.00	0.00	0.00	0.00	0.00
10 E 2561 5400 00 000 210000	Cafeteria Cap Outlay	2,120.00	0.00	0.00	0.00	2,120.00
10 E 2561 6900 00 000 000000	Equip Assistance Grant	0.00	0.00	0.00	0.00	0.00
10 E 2630 3010 00 000 000000	Apptegy Website Services	7,738.00	7,300.00	0.00	7,300.00	438.00
10 E 2630 3010 00 000 100000	Esser li Apptegy Rooms	0.00	0.00	0.00	0.00	0.00
10 E 2630 3100 00 000 100000	Teacher Vacancy Grant -	12,720.00	0.00	0.00	0.00	12,720.00
10 E 2660 1100 00 000 000000	Technology Support Salary	0.00	0.00	0.00	0.00	0.00
10 E 2660 2220 00 000 000000	Technology Support Benefits	0.00	0.00	0.00	0.00	0.00
10 E 2660 3000 00 000 000000	Data Processing Services	149,460.00	141,598.05	37,350.15	104,247.90	45,212.10
10 E 2660 3000 00 000 100000	Esser li Data Processing	0.00	0.00	0.00	0.00	0.00
10 E 2900 3000 00 000 000000	Title I Purch Serv Non Instr	53.00	0.00	0.00	0.00	53.00
10 E 2900 3000 00 000 100000	Idea Part B Sp Ed Contract	125,928.00	0.00	0.00	0.00	125,928.00
10 E 2900 3000 00 000 200000	Flow Thru Part B Home School	0.00	0.00	0.00	0.00	0.00
10 E 2900 3000 00 000 300000	Sp Ed Contract Services Ot Pt	117,978.00	73,084.46	0.00	73,084.46	44,893.54
10 E 2900 3000 00 000 400000	Arp Idea Part B Sp Ed Tas	6,345.00	0.00	0.00	0.00	6,345.00
10 E 2900 3000 00 000 500000	Sp Ed Contract Services	15,900.00	78,694.45	82.47	78,611.98	(62,711.98)
10 E 2900 3000 00 000 600000	Esser lii Sp Ed Contract	0.00	0.00	0.00	0.00	0.00
10 E 2900 4100 00 000 000000	Title I Non Instructional	0.00	0.00	0.00	0.00	0.00
10 E 3000 1000 00 000 000000	Pre-K Screening Salaries	1,272.00	1,535.86	0.00	1,535.86	(263.86)
10 E 3000 1100 00 000 000000	Pre K Parent Coor	11,660.00	9,637.71	483.81	9,153.90	2,506.10
10 E 3000 1110 00 000 000000	Pre K Family Fun Nights	251.00	0.00	0.00	0.00	251.00
10 E 3000 2110 00 000 000000	10 E 3000 2110 00 000 000000	0.00	12.27	0.00	12.27	(12.27)
10 E 3000 2120 00 000 000000	10 E 3000 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 3000 2220 00 000 000000	10 E 3000 2220 00 000 000000	0.00	3,251.91	159.05	3,092.86	(3,092.86)
10 E 3000 2220 00 000 100000	Pre K Parent Coor Benefits	5,740.00	0.00	0.00	0.00	5,740.00
10 E 3000 3000 00 000 000000	Title I Purchased Serv	402.00	70.00	0.00	70.00	332.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 3000 3100 00 000 000000	Pre K Vision Screening	32.00	0.00	0.00	0.00	32.00
10 E 3000 3100 00 000 100000	Pre K Home Visits	32.00	0.00	0.00	0.00	32.00
10 E 3000 4100 00 000 000000	Title I Parental Supplies	318.00	0.00	0.00	0.00	318.00
10 E 3000 4110 00 000 000000	Pre-K Screening Supplies	106.00	667.20	0.00	667.20	(561.20)
10 E 3000 4110 00 000 200000	Family Fun Night Supplies	212.00	0.00	0.00	0.00	212.00
10 E 3700 3100 00 000 000000	Required Proportionate	1,802.00	0.00	0.00	0.00	1,802.00
10 E 3700 3100 00 000 100000	Arp Idea Required	1,166.00	0.00	0.00	0.00	1,166.00
10 E 3715 1000 00 000 100120	Reading Improvement Salary	0.00	0.00	0.00	0.00	0.00
10 E 3715 1000 00 000 400000	Reading Improvement Supplies	0.00	0.00	0.00	0.00	0.00
10 E 3715 2210 00 000 300000	Reading Improvement Purch	0.00	0.00	0.00	0.00	0.00
10 E 4000 3000 00 000 485700	Arra Idea B Ft Pyt Other Dist	0.00	0.00	0.00	0.00	0.00
10 E 4010 3100 00 000 000000	Esser li Covid Testing Purch	0.00	0.00	0.00	0.00	0.00
10 E 4107 3000 00 000 000000	Srsa Purch Serv	0.00	0.00	0.00	0.00	0.00
10 E 4107 4000 00 000 000000	Srsa Supplies	0.00	0.00	0.00	0.00	0.00
10 E 4120 3000 00 000 485700	Arra Idea Ft Payment To Dist	0.00	0.00	0.00	0.00	0.00
10 E 4120 3010 00 000 000000	Flow Through Grant	0.00	0.00	0.00	0.00	0.00
10 E 4120 3020 00 000 000000	Pre-School Grant	0.00	0.00	0.00	0.00	0.00
10 E 4120 6700 00 000 000000	Private Facility Tuition	0.00	0.00	0.00	0.00	0.00
10 E 4120 6730 00 000 100000	Arp Idea Part B Sp Ed Contract	0.00	0.00	0.00	0.00	0.00
10 E 4120 8010 00 000 000000	Sp Ed Tuition	0.00	0.00	0.00	0.00	0.00
10 E 4210 6700 00 000 000000	Out-Of-District Tuition	4,240.00	0.00	0.00	0.00	4,240.00
10 E 4210 6710 00 000 000000	Roe Alt Ed Tuition	3,604.00	167.40	0.00	167.40	3,436.60
10 E 4210 6720 00 000 000000	Roe Bridge Tuition	26,500.00	26,016.00	0.00	26,016.00	484.00
10 E 4220 6710 00 000 000000	Sp Ed Tuition Tri Valley	0.00	0.00	0.00	0.00	0.00
10 E 4220 6720 00 000 000000	Sp Ed Tuition Leroy	26,500.00	18,595.62	0.00	18,595.62	7,904.38
10 E 4220 6730 00 000 000000	Sp Ed Tuition Save Prog	848.00	0.00	0.00	0.00	848.00
10 E 4240 6600 00 000 000000	Cte Local Match	1,060.00	1,077.13	0.00	1,077.13	(17.13)
10 E 4240 6700 00 000 000000	Cte Tuition	32,860.00	29,000.00	0.00	29,000.00	3,860.00
10 E 4811 2120 00 000 000000	10 E 4811 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
10 E 4811 2220 00 000 000000	10 E 4811 2220 00 000 000000	0.00	3.82	1.91	1.91	(1.91)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
10 E 4851 1000 00 000 401000	Arra Title I Supplies	0.00	0.00	0.00	0.00	0.00
10 E 4851 1000 00 000 501000	Arra Title I Capital Outlay	0.00	0.00	0.00	0.00	0.00
10 E 4851 2900 00 000 400000	Arra Title I Homeless Supplies	0.00	0.00	0.00	0.00	0.00
10 E 4856 3010 00 000 000000	Arra Pre-School Purch	0.00	0.00	0.00	0.00	0.00
10 E 4857 2000 00 000 000000	Arra Idea Benefits	0.00	0.00	0.00	0.00	0.00
10 E 4857 3020 00 000 000000	Arra Idea Purchased Services	0.00	0.00	0.00	0.00	0.00
10 E 4998 0000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
10 E 5110 6000 00 000 000000	Tax Anti Warrant Interest	0.00	0.00	0.00	0.00	0.00
10 E 5290 6200 00 000 000000	Other Interest	0.00	0.00	0.00	0.00	0.00
10 E 6000 6000 00 000 000000	Contingency	106,000.00	0.00	0.00	0.00	106,000.00
10 E 6000 6910 00 000 000000	Contingency Salary Pending	0.00	0.00	0.00	0.00	0.00
10 E 8410 0000 00 000 000000	Taxes Pledged To Pay Princ	24,562.00	0.00	0.00	0.00	24,562.00
10 E 8420 0000 00 000 000000	Grants Pledged To Pay Princ	42,347.00	0.00	0.00	0.00	42,347.00
10 E 8510 0000 00 000 000000	Taxes Pledged To Pay Int On	4,004.00	0.00	0.00	0.00	4,004.00
10 - Education Fund	E - Expense	8,789,816.00	7,310,031.35	648,406.43	6,661,624.92	2,128,191.08
<b>10 - Education Fund</b>	<b>Operating Statement</b>	<b>17,959,867.00</b>	<b>8,119,302.54</b>	<b>3,034,885.63</b>	<b>5,084,416.91</b>	<b>9,721,034.07</b>
<b>Fund Total: 10 - Education Fund</b>		<b>17,959,867.00</b>	<b>30,956,293.62</b>	<b>25,871,876.71</b>	<b>5,084,416.91</b>	<b>9,721,034.07</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
20 A 1100 0000 00 000 000000	Cash In Bank - Building	737,926.85	405,432.05	1,097,316.17	(691,884.12)	46,042.73
20 A 1200 0000 00 000 000000	Investments - Building	3,950,820.89	0.00	0.00	0.00	3,950,820.89
20 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
20 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
20 - Oper, Build, & Maint Fund	A - Asset	4,688,747.74	405,432.05	1,097,316.17	(691,884.12)	3,996,863.62
20 L 4020 0000 00 000 000000	A/P Liability	(17,436.40)	810,732.82	810,732.82	0.00	(17,436.40)
20 L 4110 0000 00 000 000000	Interfund Loan To Building	0.00	0.00	0.00	0.00	0.00
20 L 4566 0000 00 000 000000	Health Savings Acct	(67,314.14)	0.00	0.00	0.00	(67,314.14)
20 L 4810 0000 00 000 000000	Payroll Liabilities	2,448.95	12,144.98	13,322.74	(1,177.76)	1,271.19
20 L 4811 0000 00 000 000000	Trs/This	0.00	0.00	0.00	0.00	0.00
20 L 4812 0000 00 000 000000	Federal Withholding	904.00	5,569.42	5,989.32	(419.90)	484.10
20 L 4813 0000 00 000 000000	Il State Tax	2.14	0.00	0.00	0.00	2.14
20 L 4814 0000 00 000 000000	Imrf	(3,354.51)	2,155.53	12,458.67	(10,303.14)	(13,657.65)
20 L 4815 0000 00 000 000000	Annuities	0.00	1,294.31	1,423.78	(129.47)	(129.47)
20 L 4816 0000 00 000 000000	Insurance	66,284.29	27,647.82	30,479.46	(2,831.64)	63,452.65
20 L 4817 0000 00 000 000000	Fica	585.92	7,124.43	7,794.31	(669.88)	(83.96)
20 L 4818 0000 00 000 000000	Medicare	0.00	0.00	0.00	0.00	0.00
20 L 4819 0000 00 000 000000	Misc	0.00	0.00	0.00	0.00	0.00
20 L 4890 0000 00 000 000000		0.00	215,510.50	215,510.50	0.00	0.00
20 - Oper, Build, & Maint Fund	L - Liability	(17,879.75)	1,082,179.81	1,097,711.60	(15,531.79)	(33,411.54)
20 Q 7030 0000 00 000 000000	Restricted Fund Balance	(184,609.21)	0.00	0.00	0.00	(184,609.21)
20 Q 7040 0000 00 000 000000	Fund Balance	(4,486,258.78)	1,304,738.52	597,322.61	707,415.91	(3,778,842.87)
20 Q 7130 0000 00 000 000000	Summary Account	0.00	77,829.47	88,657.96	(10,828.49)	(10,828.49)
20 Q 7131 0000 00 000 000000	Summary Account	0.00	88,657.96	77,829.47	10,828.49	10,828.49
20 - Oper, Build, & Maint Fund	Q - Equity	(4,670,867.99)	1,471,225.95	763,810.04	707,415.91	(3,963,452.08)
<b>20 - Oper, Build, &amp; Maint Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>2,958,837.81</b>	<b>2,958,837.81</b>	<b>0.00</b>	<b>0.00</b>
20 R 1111 0000 00 000 000000	Building Current Tax Levy	390,000.00	0.00	125,804.03	(125,804.03)	264,195.97
20 R 1111 1000 00 000 000000	Building Early Tax Levy	460,000.00	125,804.03	125,804.03	0.00	460,000.00
20 R 1230 0000 00 000 000000	Corp Replacement Tax	0.00	0.00	71,110.08	(71,110.08)	(71,110.08)
20 R 1510 0000 00 000 000000	Interest On Invest	42,230.00	0.00	0.00	0.00	42,230.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
20 R 1910 0000 00 000 000000	Bldg Rentals	0.00	0.00	0.00	0.00	0.00
20 R 1950 0000 00 000 000000	Refund Of Prior Years	515.00	0.00	0.00	0.00	515.00
20 R 1999 0000 00 000 000000	Other Bldg Revenue	0.00	0.00	770.30	(770.30)	(770.30)
20 R 3001 0000 00 000 000000	General State Aid	0.00	0.00	0.00	0.00	0.00
20 R 3001 1000 00 000 000000	Evidence Based Funding	0.00	0.00	0.00	0.00	0.00
20 R 3925 0000 00 000 000000	School Maint Grant Fy2020	0.00	0.00	0.00	0.00	0.00
20 R 3925 1000 00 000 000000	School Maint Grant Fy2022	0.00	0.00	0.00	0.00	0.00
20 R 3925 2000 00 000 000000	School Maint Grant Fy2024	0.00	0.00	0.00	0.00	0.00
20 R 3925 3000 00 000 000000	School Maint Grant Fy2023	0.00	0.00	0.00	0.00	0.00
20 R 4850 0000 00 000 000000	Arra - General State Aid	0.00	0.00	0.00	0.00	0.00
20 R 4998 1000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
20 R 4998 2000 00 000 000000	Esser Ii Grant	0.00	0.00	0.00	0.00	0.00
20 R 4998 3000 00 000 000000	Esser Iii Grant	0.00	0.00	0.00	0.00	0.00
20 R 7100 0000 00 000 000000	Transfer From Other Funds	0.00	0.00	0.00	0.00	0.00
20 R 7110 0000 00 000 000000	Abatement Of Wc To O & M	0.00	0.00	0.00	0.00	0.00
20 R 7120 0000 00 000 000000	Perm Transfer Of Int-Wc	0.00	0.00	0.00	0.00	0.00
20 R 7210 0000 00 000 000000	Prin On Bonds	0.00	0.00	0.00	0.00	0.00
20 - Oper, Build, & Maint Fund	R - Revenue	892,745.00	125,804.03	323,488.44	(197,684.41)	695,060.59
20 E 2530 3000 00 000 000000	Door Project	0.00	0.00	0.00	0.00	0.00
20 E 2530 5200 00 000 000000	Building Renovations	0.00	0.00	0.00	0.00	0.00
20 E 2530 5200 00 000 100000	Land Aquisition	25,000.00	24,665.00	0.00	24,665.00	335.00
20 E 2530 5310 00 000 000000	Building Purchase 2017	0.00	0.00	0.00	0.00	0.00
20 E 2540 5000 00 000 485700	Arra Idea Bldg Cap Outlay	0.00	0.00	0.00	0.00	0.00
20 E 2542 1100 00 000 000000	Building Salaries	207,760.00	180,650.17	11,226.30	169,423.87	38,336.13
20 E 2542 1100 00 000 100000	Building Salaries Risk Mgt	0.00	0.00	0.00	0.00	0.00
20 E 2542 2120 00 000 000000	20 E 2542 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
20 E 2542 2220 00 000 000000	Bldg Health Insurance	24,380.00	22,850.58	1,108.26	21,742.32	2,637.68
20 E 2542 2220 00 000 016000	Building Salaries (clbb)	0.00	0.00	0.00	0.00	0.00
20 E 2542 3000 00 000 200000	Flood Recovery Team Wolfe	0.00	0.00	0.00	0.00	0.00
20 E 2542 3000 00 000 300000	Flood Recovery Bedrock	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
20 E 2542 3000 00 000 400000	Flood Recovery Flooring Purch	0.00	0.00	0.00	0.00	0.00
20 E 2542 3000 00 000 500000	Flood Recovery Moving Co	0.00	0.00	0.00	0.00	0.00
20 E 2542 3000 00 000 600000	Flood Recovery Locks	0.00	0.00	0.00	0.00	0.00
20 E 2542 3220 00 000 000000	Grounds Contractual Serv	74,200.00	55,121.79	0.00	55,121.79	19,078.21
20 E 2542 3230 00 000 000000	Upkeep Of Building	6,890.00	13,541.22	457.47	13,083.75	(6,193.75)
20 E 2542 3250 00 000 000000	Upkeep Of Grounds	15,000.00	32,376.56	0.00	32,376.56	(17,376.56)
20 E 2542 3260 00 000 000000	Upkeep Of Equip/Repairs	20,000.00	49,516.45	1,222.63	48,293.82	(28,293.82)
20 E 2542 3290 00 000 000000	Contractual Services	90,100.00	299,278.68	242,403.80	56,874.88	33,225.12
20 E 2542 3290 00 000 100000	McLean Cty Asphalt	8,904.00	0.00	0.00	0.00	8,904.00
20 E 2542 3290 00 000 200000	Fence Gate Repair	0.00	0.00	0.00	0.00	0.00
20 E 2542 3290 00 000 300000	Track Replacement	240,000.00	255,400.00	0.00	255,400.00	(15,400.00)
20 E 2542 3320 00 000 000000	Bldg Travel	2,003.00	1,580.42	0.00	1,580.42	422.58
20 E 2542 3400 00 000 000000	Phone Charges	11,660.00	9,929.75	0.00	9,929.75	1,730.25
20 E 2542 3700 00 000 000000	Water	21,200.00	5,599.85	0.00	5,599.85	15,600.15
20 E 2542 3800 00 000 000000	Asbestos Nursing Home	0.00	0.00	0.00	0.00	0.00
20 E 2542 3800 00 000 100000	Bathroom Renovation Hs	0.00	0.00	0.00	0.00	0.00
20 E 2542 3810 00 000 000000	Demolition Nursing Home	0.00	0.00	0.00	0.00	0.00
20 E 2542 3810 00 000 100000	Door Upgrades-Entre Solutions	0.00	0.00	0.00	0.00	0.00
20 E 2542 3820 00 000 000000	Gym Floor	5,300.00	7,275.00	0.00	7,275.00	(1,975.00)
20 E 2542 3820 00 000 100000	Gym Ceiling Repairs Prof Serv	0.00	0.00	0.00	0.00	0.00
20 E 2542 3820 00 000 200000	Gym Ceiling Repairs 4 D Const	0.00	0.00	0.00	0.00	0.00
20 E 2542 3820 00 000 300000	Gym Ceiling Repairs Asbestos	0.00	0.00	0.00	0.00	0.00
20 E 2542 3820 00 000 400000	Asbestos Abatement Summer	0.00	0.00	0.00	0.00	0.00
20 E 2542 3820 00 000 500000	Interior Door/Glass Summer	0.00	0.00	0.00	0.00	0.00
20 E 2542 3830 00 000 000000	School Maint Grant Purch Serv	0.00	0.00	0.00	0.00	0.00
20 E 2542 3830 00 000 100000	District Match Smg Purch Serv	0.00	0.00	0.00	0.00	0.00
20 E 2542 3840 00 000 000000	Roof Restoration Prof Services	0.00	0.00	0.00	0.00	0.00
20 E 2542 3840 00 000 100000	Roof Restoration Union	0.00	0.00	0.00	0.00	0.00
20 E 2542 3840 00 000 200000	Roof Restoration Garland	0.00	0.00	0.00	0.00	0.00
20 E 2542 3840 00 000 300000	Roof Restoration Mim	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
20 E 2542 3850 00 000 000000	Window Well Restoration Prof	0.00	0.00	0.00	0.00	0.00
20 E 2542 3860 00 000 000000	Esser Iii Ionization	0.00	0.00	0.00	0.00	0.00
20 E 2542 3860 00 000 100000	Esser Iii Ionization Prof Serv	0.00	0.00	0.00	0.00	0.00
20 E 2542 3870 00 000 000000	Door Replacement Prof	0.00	0.00	0.00	0.00	0.00
20 E 2542 3870 00 000 100000	Door Hardware Replacement	0.00	0.00	0.00	0.00	0.00
20 E 2542 3870 00 000 200000	School Maint Grant Fy23 Door	16,000.00	15,385.00	0.00	15,385.00	615.00
20 E 2542 4100 00 000 000000	Building Supplies	63,600.00	38,199.72	195.44	38,004.28	25,595.72
20 E 2542 4100 00 000 100000	Light Fixtures Upgrade	0.00	0.00	0.00	0.00	0.00
20 E 2542 4100 00 000 200000	Shelving-Flood Replacements	0.00	0.00	0.00	0.00	0.00
20 E 2542 4110 00 000 000000	Building Supplies Cares Act	0.00	0.00	0.00	0.00	0.00
20 E 2542 4200 00 000 000000	Gym Light Fixtures Upgrade	0.00	0.00	0.00	0.00	0.00
20 E 2542 4650 00 000 000000	Gas - Heat	42,400.00	16,848.28	0.00	16,848.28	25,551.72
20 E 2542 4660 00 000 000000	Power	95,400.00	89,410.94	17,220.27	72,190.67	23,209.33
20 E 2542 4670 00 000 000000	School Maint Grant Supplies	0.00	0.00	0.00	0.00	0.00
20 E 2542 5400 00 000 000000	Bldg Capital Outlay	15,900.00	11,305.08	0.00	11,305.08	4,594.92
20 E 2542 5400 00 000 100000	Bldg Capital Outlay Cares	0.00	0.00	0.00	0.00	0.00
20 E 2542 5400 00 000 200000	Esser li Bldg Capital Outlay	0.00	0.00	0.00	0.00	0.00
20 E 2542 5400 00 000 300000	Sound System Bldg Capital	0.00	0.00	0.00	0.00	0.00
20 E 2900 3250 00 000 000000	Building Rental	0.00	0.00	0.00	0.00	0.00
20 E 4190 6000 00 000 000000	TIF Agreement Payment(s)	50,000.00	50,000.00	0.00	50,000.00	0.00
20 E 4998 0000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
20 E 5100 6200 00 000 000000	Debt Services Interest	0.00	0.00	0.00	0.00	0.00
20 E 5200 6100 00 000 000000	Debt Services Principal	0.00	0.00	0.00	0.00	0.00
20 E 5400 6100 00 000 000000	Bond Issuance Expenses	0.00	0.00	0.00	0.00	0.00
20 E 6000 6000 00 000 000000	Contingencies	5,300.00	0.00	0.00	0.00	5,300.00
20 - Oper, Build, & Maint Fund	E - Expense	1,040,997.00	1,178,934.49	273,834.17	905,100.32	135,896.68
<b>20 - Oper, Build, &amp; Maint Fund    Operating Statement</b>		<b>1,933,742.00</b>	<b>1,304,738.52</b>	<b>597,322.61</b>	<b>707,415.91</b>	<b>830,957.27</b>
<b>Fund Total: 20 - Oper, Build, &amp; Maint Fund</b>		<b>1,933,742.00</b>	<b>4,263,576.33</b>	<b>3,556,160.42</b>	<b>707,415.91</b>	<b>830,957.27</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
30 A 1100 0000 00 000 000000	Cash In Bank - Debt Services	1,189,923.88	1,179,077.98	1,633,867.21	(454,789.23)	735,134.65
30 A 1200 0000 00 000 000000	Investments - Debt Services	893,983.44	0.00	0.00	0.00	893,983.44
30 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
30 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
30 A 1310 0000 00 000 000000	Heartland Bank - Cash	0.00	0.00	0.00	0.00	0.00
30 - Debt Service Fund Or Fund	A - Asset	2,083,907.32	1,179,077.98	1,633,867.21	(454,789.23)	1,629,118.09
30 L 4020 0000 00 000 000000	A/P Liability	(776.68)	1,972,966.82	1,972,966.82	0.00	(776.68)
30 L 4810 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
30 - Debt Service Fund Or Fund	L - Liability	(776.68)	1,972,966.82	1,972,966.82	0.00	(776.68)
30 Q 7030 0000 00 000 000000	Restricted Fund Balance	875,466.39	0.00	0.00	0.00	875,466.39
30 Q 7040 0000 00 000 000000	Fund Balance	(2,958,597.03)	1,633,867.21	1,179,077.98	454,789.23	(2,503,807.80)
30 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
30 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
30 - Debt Service Fund Or Fund	Q - Equity	(2,083,130.64)	1,633,867.21	1,179,077.98	454,789.23	(1,628,341.41)
<b>30 - Debt Service Fund Or Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>4,785,912.01</b>	<b>4,785,912.01</b>	<b>0.00</b>	<b>0.00</b>
30 R 1112 0000 00 000 000000	Debt Services Current Tax	870,000.00	0.00	279,992.79	(279,992.79)	590,007.21
30 R 1112 1000 00 000 000000	Debt Services Early Tax Levy	990,000.00	279,992.79	279,992.79	0.00	990,000.00
30 R 1510 0000 00 000 000000	Interest On Invest	13,905.00	0.00	0.00	0.00	13,905.00
30 R 1999 0000 00 000 000000	Other Revenue	0.00	0.00	0.00	0.00	0.00
30 R 7120 0000 00 000 000000	Interest To Bond & Int From	0.00	0.00	0.00	0.00	0.00
30 R 7210 0000 00 000 000000	Principal On Bonds Sold	0.00	0.00	0.00	0.00	0.00
30 R 7400 0000 00 000 000000	Trans Debt Serv Princ Cap	0.00	0.00	0.00	0.00	0.00
30 R 7500 0000 00 000 000000	Trans Debt Serv Int Cap Lease	0.00	0.00	0.00	0.00	0.00
30 - Debt Service Fund Or Fund	R - Revenue	1,873,905.00	279,992.79	559,985.58	(279,992.79)	1,593,912.21
30 E 5200 6200 00 000 000000	Bond Interest Paid	48,041.00	7,384.80	3,692.40	3,692.40	44,348.60
30 E 5200 6210 00 000 000000	Interest Cisco	0.00	0.00	0.00	0.00	0.00
30 E 5200 6220 00 000 000000	Interest Telephone Purchase	3,074.00	0.00	0.00	0.00	3,074.00
30 E 5200 6230 00 000 000000	Interest Copier Purchase	1,590.00	1,581.58	0.00	1,581.58	8.42
30 E 5270 6230 00 000 000000	Interest Chromebook Lease	0.00	0.00	0.00	0.00	0.00
30 E 5300 6100 00 000 000000	Bond Principal Paid	1,771,653.00	1,230,800.00	615,400.00	615,400.00	1,156,253.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
30 E 5300 6110 00 000 000000	Principal Cisco	0.00	0.00	0.00	0.00	0.00
30 E 5300 6120 00 000 000000	Principal Telephone Purchase	19,080.00	0.00	0.00	0.00	19,080.00
30 E 5300 6130 00 000 000000	Principal Copier Purchase	8,586.00	5,408.54	0.00	5,408.54	3,177.46
30 E 5370 6130 00 000 000000	Principal Chromebook Lease	114,969.00	108,461.00	0.00	108,461.00	6,508.00
30 E 5400 6410 00 000 000000	Serv Charges Due	1,060.00	238.50	0.00	238.50	821.50
30 E 5400 6900 00 000 000000	Bond Issuance Expenses	0.00	0.00	0.00	0.00	0.00
30 E 7400 1000 00 000 000000	Debt Serv Gasb 87 Princ	0.00	0.00	0.00	0.00	0.00
30 E 7500 1000 00 000 000000	Debt Serv Gasb 87 Int Leases	0.00	0.00	0.00	0.00	0.00
30 - Debt Service Fund Or Fund	E - Expense	1,968,053.00	1,353,874.42	619,092.40	734,782.02	1,233,270.98
<b>30 - Debt Service Fund Or Fund</b>	<b>Operating Statement</b>	<b>3,841,958.00</b>	<b>1,633,867.21</b>	<b>1,179,077.98</b>	<b>454,789.23</b>	<b>2,827,183.19</b>
<b>Fund Total: 30 - Debt Service Fund Or Fund Group</b>		<b>3,841,958.00</b>	<b>6,419,779.22</b>	<b>5,964,989.99</b>	<b>454,789.23</b>	<b>2,827,183.19</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
40 A 1100 0000 00 000 000000	Cash In Bank - Transportation	569,567.34	194,441.28	756,206.45	(561,765.17)	7,802.17
40 A 1200 0000 00 000 000000	Investments - Transportation	635,836.05	0.00	0.00	0.00	635,836.05
40 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
40 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
40 A 1410 0000 00 000 000000	Interfund Loan From Transport	0.00	0.00	0.00	0.00	0.00
40 - Transportation Fund	A - Asset	1,205,403.39	194,441.28	756,206.45	(561,765.17)	643,638.22
40 L 4020 0000 00 000 000000	A/P Liability	(18,400.37)	507,736.26	507,736.26	0.00	(18,400.37)
40 L 4110 0000 00 000 000000	Loan From Education	0.00	0.00	0.00	0.00	0.00
40 L 4566 0000 00 000 000000	Health Savings Acct	(26,191.37)	0.00	0.00	0.00	(26,191.37)
40 L 4810 0000 00 000 000000	Payroll Liabilities	1,427.10	9,293.71	10,212.03	(918.32)	508.78
40 L 4811 0000 00 000 000000	Teacher Retire	(1.54)	332.66	332.66	0.00	(1.54)
40 L 4812 0000 00 000 000000	Federal Withholding	(1,099.12)	4,404.29	8,005.02	(3,600.73)	(4,699.85)
40 L 4813 0000 00 000 000000	Il State Tax	0.00	0.56	0.56	0.00	0.00
40 L 4814 0000 00 000 000000	Imrf	(2,514.19)	3,525.54	15,170.56	(11,645.02)	(14,159.21)
40 L 4815 0000 00 000 000000	Annuities	0.00	2,578.00	2,853.61	(275.61)	(275.61)
40 L 4816 0000 00 000 000000	Insurance	32,441.36	26,104.92	29,088.71	(2,983.79)	29,457.57
40 L 4817 0000 00 000 000000	Fica	0.00	7,612.77	7,760.37	(147.60)	(147.60)
40 L 4818 0000 00 000 000000	Medicare	0.00	0.00	0.00	0.00	0.00
40 L 4819 0000 00 000 000000	Misc.	0.00	0.00	0.00	0.00	0.00
40 L 4890 0000 00 000 000000		0.00	233,894.07	233,894.07	0.00	0.00
40 - Transportation Fund	L - Liability	(14,338.13)	795,482.78	815,053.85	(19,571.07)	(33,909.20)
40 Q 7030 0000 00 000 000000	Restricted Fund Balance	(386,462.08)	0.00	0.00	0.00	(386,462.08)
40 Q 7040 0000 00 000 000000	Fund Balance	(804,603.18)	724,737.69	143,401.45	581,336.24	(223,266.94)
40 Q 7130 0000 00 000 000000	Summary Account	0.00	2,709.39	2,937.09	(227.70)	(227.70)
40 Q 7131 0000 00 000 000000	Summary Account	0.00	2,937.09	2,709.39	227.70	227.70
40 - Transportation Fund	Q - Equity	(1,191,065.26)	730,384.17	149,047.93	581,336.24	(609,729.02)
<b>40 - Transportation Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>1,720,308.23</b>	<b>1,720,308.23</b>	<b>0.00</b>	<b>0.00</b>
40 R 1113 0000 00 000 000000	Transport Current Tax Levy	150,000.00	0.00	50,321.88	(50,321.88)	99,678.12
40 R 1113 1000 00 000 000000	Transport Early Tax Levy	180,000.00	50,321.88	50,321.88	0.00	180,000.00
40 R 1510 0000 00 000 000000	Interest On Invest	278.00	0.00	0.00	0.00	278.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
40 R 1999 0000 00 000 000000	Other Transp Revenue	0.00	0.00	25,080.00	(25,080.00)	(25,080.00)
40 R 3001 0000 00 000 000000	General State Aid	0.00	0.00	0.00	0.00	0.00
40 R 3500 0000 00 000 000000	Regular And Voc	150,380.00	0.00	0.00	0.00	150,380.00
40 R 3500 2200 00 000 000000	Regular And Voc	0.00	0.00	0.00	0.00	0.00
40 R 3510 0000 00 000 000000	Sp Ed Transportation	60,770.00	0.00	0.00	0.00	60,770.00
40 R 3599 0000 00 000 000000	Youth In Care Trans Reimb	0.00	0.00	0.00	0.00	0.00
40 R 3705 0000 00 000 000000	Early Childhood Block Grant	30,900.00	0.00	0.00	0.00	30,900.00
40 R 4300 0000 00 000 000000	Title I Transp	0.00	0.00	0.00	0.00	0.00
40 R 4600 0000 00 000 000000	Sp Ed Idea Prek	0.00	0.00	0.00	0.00	0.00
40 R 4620 0000 00 000 000000	Sp Ed (tri-Co) Idea Flow Thru	0.00	0.00	0.00	0.00	0.00
40 R 4850 0000 00 000 000000	Arra - General State Aid	0.00	0.00	0.00	0.00	0.00
40 R 4998 1000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
40 R 7110 0000 00 000 000000	Abatement Of Wc To Transp	0.00	0.00	0.00	0.00	0.00
40 R 7120 0000 00 000 000000	Interest To Trans From Wc	0.00	0.00	0.00	0.00	0.00
40 - Transportation Fund	R - Revenue	572,328.00	50,321.88	125,723.76	(75,401.88)	496,926.12
40 E 2550 5200 00 000 000000	Tr Bldg Improvements	0.00	0.00	0.00	0.00	0.00
40 E 2552 1100 00 000 000000	Trans Director Salary & Ben	0.00	0.00	0.00	0.00	0.00
40 E 2552 1110 00 000 000000	Regular Driver Salaries	115,540.00	80,643.22	3,856.12	76,787.10	38,752.90
40 E 2552 1120 00 000 000000	Bacc Salary	11,660.00	10,478.49	0.00	10,478.49	1,181.51
40 E 2552 1130 00 000 000000	Extra Trips Salaries	46,640.00	26,036.16	1,836.82	24,199.34	22,440.66
40 E 2552 1140 00 000 000000	Sp Ed Transportation Salaries	42,400.00	42,741.78	2,194.44	40,547.34	1,852.66
40 E 2552 1150 00 000 000000	Sp Ed Bus Aides Salaries	14,840.00	16,331.56	649.17	15,682.39	(842.39)
40 E 2552 1150 00 000 100000	Idea Prek Sp Ed Bus Aides	0.00	0.00	0.00	0.00	0.00
40 E 2552 1160 00 000 000000	Prek Midday Route	33,920.00	25,180.51	1,241.26	23,939.25	9,980.75
40 E 2552 1170 00 000 000000	TRS	0.00	0.00	0.00	0.00	0.00
40 E 2552 2110 00 000 000000	40 E 2552 2110 00 000 000000	0.00	36.90	0.00	36.90	(36.90)
40 E 2552 2120 00 000 000000	40 E 2552 2120 00 000 000000	0.00	40.83	0.00	40.83	(40.83)
40 E 2552 2120 00 000 011000	40 E 2552 2120 00 000 011000	0.00	0.00	0.00	0.00	0.00
40 E 2552 2220 00 000 000000	40 E 2552 2220 00 000 000000	0.00	21,217.12	1,088.84	20,128.28	(20,128.28)
40 E 2552 2220 00 000 010000	Transportation Benefits/Ins	25,440.00	0.00	0.00	0.00	25,440.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
40 E 2552 2220 00 000 011000	SP ED BUS AIDES SALARIES	0.00	461.25	0.00	461.25	(461.25)
40 E 2552 3100 00 000 000000	Trans Purchased Services	21,200.00	17,696.18	4.00	17,692.18	3,507.82
40 E 2552 3100 00 000 300000	Arp Comm Part Tran Purch	0.00	0.00	0.00	0.00	0.00
40 E 2552 3110 00 000 000000	Trans Purchased Services	1,113.00	819.48	0.00	819.48	293.52
40 E 2552 3120 00 000 000000	Transfinder	0.00	0.00	0.00	0.00	0.00
40 E 2552 3130 00 000 000000	Zonar	6,466.00	5,700.00	1,425.00	4,275.00	2,191.00
40 E 2552 3140 00 000 000000	Kenwood Digital Radios	0.00	0.00	0.00	0.00	0.00
40 E 2552 3230 00 000 000000	Bus Repairs	6,360.00	3,014.51	65.57	2,948.94	3,411.06
40 E 2552 3250 00 000 000000	Lease Or Purchase Of Vehicles	310,000.00	358,718.65	0.00	358,718.65	(48,718.65)
40 E 2552 3900 00 000 000000	Trans Health Physicals	1,590.00	750.00	0.00	750.00	840.00
40 E 2552 4100 00 000 000000	Minor Repairs & Oil Changes	4,897.00	4,201.34	0.00	4,201.34	695.66
40 E 2552 4110 00 000 000000	Tires For Buses	2,120.00	2,350.00	0.00	2,350.00	(230.00)
40 E 2552 4120 00 000 000000	Bus Inspections	3,710.00	3,107.60	0.00	3,107.60	602.40
40 E 2552 4130 00 000 000000	Misc Transportation	1,272.00	1,298.66	441.00	857.66	414.34
40 E 2552 4140 00 000 000000	Misc Transportation Cares	0.00	22.00	0.00	22.00	(22.00)
40 E 2552 4150 00 000 000000	Idea Part B Flow Thru Supplies	0.00	0.00	0.00	0.00	0.00
40 E 2552 4160 00 000 000000	Prek Grant Transp Supplies	0.00	0.00	0.00	0.00	0.00
40 E 2552 4640 00 000 000000	Fuel For Buses	79,500.00	53,569.57	4,875.47	48,694.10	30,805.90
40 E 2552 4640 00 000 100000	Pre K Fuel For Buses	0.00	0.00	0.00	0.00	0.00
40 E 2559 3330 00 000 000000	Sp Ed Trans Contractual Serv	0.00	0.00	0.00	0.00	0.00
40 E 2559 3850 00 000 000000	Unemployment Compensatio	0.00	0.00	0.00	0.00	0.00
40 E 2559 5400 00 000 000000	Trans Capital Outlay	0.00	0.00	0.00	0.00	0.00
40 E 4998 0000 00 000 000000	Esser Cares Grant	0.00	0.00	0.00	0.00	0.00
40 E 6000 6900 00 000 000000	Contingencies	10,600.00	0.00	0.00	0.00	10,600.00
40 E 8100 7100 00 000 000000	Transfer To Other Funds	0.00	0.00	0.00	0.00	0.00
40 E 8130 6600 00 000 000000	Perm Transfer Of Trans To Ed	0.00	0.00	0.00	0.00	0.00
40 - Transportation Fund	E - Expense	739,268.00	674,415.81	17,677.69	656,738.12	82,529.88
<b>40 - Transportation Fund</b>	<b>Operating Statement</b>	<b>1,311,596.00</b>	<b>724,737.69</b>	<b>143,401.45</b>	<b>581,336.24</b>	<b>579,456.00</b>
<b>Fund Total: 40 - Transportation Fund</b>		<b>1,311,596.00</b>	<b>2,445,045.92</b>	<b>1,863,709.68</b>	<b>581,336.24</b>	<b>579,456.00</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 A 1100 0000 00 000 000000	Cash In Bank - Imrf Ss	100,884.06	79,023.06	156,376.10	(77,353.04)	23,531.02
50 A 1200 0000 00 000 000000	Investments - Imrf Ss	2,061,588.79	0.00	0.00	0.00	2,061,588.79
50 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
50 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
50 - I.M.R.F./Soc. Sec. Fund	A - Asset	2,162,472.85	79,023.06	156,376.10	(77,353.04)	2,085,119.81
50 L 4020 0000 00 000 000000	A/P Liability	(279.22)	120,230.49	120,230.49	0.00	(279.22)
50 L 4810 0000 00 000 000000	Imrf Benefit	(670.66)	0.00	0.00	0.00	(670.66)
50 L 4817 0000 00 000 000000		0.00	70,754.58	77,664.11	(6,909.53)	(6,909.53)
50 L 4818 0000 00 000 000000		0.00	56,514.86	62,498.30	(5,983.44)	(5,983.44)
50 L 4890 0000 00 000 000000		0.00	147,277.33	147,277.33	0.00	0.00
50 - I.M.R.F./Soc. Sec. Fund	L - Liability	(949.88)	394,777.26	407,670.23	(12,892.97)	(13,842.85)
50 Q 7030 0000 00 000 000000	Restricted Fund Balance	(47,758.30)	0.00	0.00	0.00	(47,758.30)
50 Q 7040 0000 00 000 000000	Fund Balance	(2,113,764.67)	176,383.99	86,137.98	90,246.01	(2,023,518.66)
50 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
50 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
50 - I.M.R.F./Soc. Sec. Fund	Q - Equity	(2,161,522.97)	176,383.99	86,137.98	90,246.01	(2,071,276.96)
<b>50 - I.M.R.F./Soc. Sec. Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>650,184.31</b>	<b>650,184.31</b>	<b>0.00</b>	<b>0.00</b>
50 R 1114 0000 00 000 000000	Imrf Current Tax Levy	49,000.00	0.00	15,848.27	(15,848.27)	33,151.73
50 R 1114 1000 00 000 000000	Imrf Early Tax Levy	54,000.00	15,848.27	15,848.27	0.00	54,000.00
50 R 1150 0000 00 000 000000	Social Sec Current Tax Levy	63,000.00	0.00	20,374.62	(20,374.62)	42,625.38
50 R 1150 1000 00 000 000000	Social Sec Early Tax Levy	69,000.00	20,374.62	20,374.62	0.00	69,000.00
50 R 1230 0000 00 000 000000	Corp Replacement Tax	0.00	0.00	6,500.00	(6,500.00)	(6,500.00)
50 R 1510 0000 00 000 000000	Interest On Invest	36,050.00	0.00	0.00	0.00	36,050.00
50 R 3001 0000 00 000 000000	General State Aid	0.00	0.00	0.00	0.00	0.00
50 - I.M.R.F./Soc. Sec. Fund	R - Revenue	271,050.00	36,222.89	78,945.78	(42,722.89)	228,327.11
50 E 1110 2120 00 000 000000	Aides - Imrf	1,092.00	0.00	0.00	0.00	1,092.00
50 E 1110 2120 00 000 011000	Elem Aides Sal (reg)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2120 00 000 100000	Elementary Pe Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2120 00 000 111001	Elem Sub Salaries (im)	0.00	75.97	0.00	75.97	(75.97)
50 E 1110 2130 00 000 000000	Aides - Social Security	1,378.00	0.00	0.00	0.00	1,378.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 1110 2130 00 000 011000	Elem Aides Fica	0.00	0.00	0.00	0.00	0.00
50 E 1110 2130 00 000 100000	Elementary Pe Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2130 00 000 111001	Elem Sub Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2130 00 000 400000	50 E 1110 2130 00 000 400000	0.00	2,641.16	69.52	2,571.64	(2,571.64)
50 E 1110 2140 00 000 000000	Aides - Medicare	14,204.00	0.00	0.00	0.00	14,204.00
50 E 1110 2140 00 000 011000	Elem Teachers Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1110 2140 00 000 100000	Elementary Pe Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2140 00 000 111001	Elem Sub Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2140 00 000 143001	Elem Teachers Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1110 2140 00 000 400000	50 E 1110 2140 00 000 400000	0.00	11,934.81	660.86	11,273.95	(11,273.95)
50 E 1111 2140 00 000 010000	Teachers - Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1113 2120 00 000 010000	Rd Improve Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 1113 2130 00 000 010000	Rd Improve Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1113 2140 00 000 010000	Rd Improve Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1125 2120 00 000 000000	Pre-K Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 1125 2120 00 000 500112	Pre-K Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 1125 2130 00 000 000000	Pre-K Salaries (fr)	4,982.00	1,625.86	61.58	1,564.28	3,417.72
50 E 1125 2130 00 000 500112	Pre-K Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1125 2140 00 000 000000	Pre-K Salaries (mr)	636.00	442.94	14.40	428.54	207.46
50 E 1125 2140 00 000 500112	Pre-K Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1130 2120 00 000 000000	H S Imrf	0.00	0.00	0.00	0.00	0.00
50 E 1130 2120 00 000 010000	H S Imrf	0.00	0.00	0.00	0.00	0.00
50 E 1130 2130 00 000 000000	H S Sub Fica	0.00	0.00	0.00	0.00	0.00
50 E 1130 2130 00 000 010000	H S Sub Fica	0.00	0.00	0.00	0.00	0.00
50 E 1130 2130 00 000 200000	50 E 1130 2130 00 000 200000	0.00	374.39	0.00	374.39	(374.39)
50 E 1130 2130 00 000 300010	H S Teachers Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1130 2130 00 000 311301	H S Sub Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1130 2140 00 000 000000	High School Pe Salary (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1130 2140 00 000 011000	Driver Ed Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1130 2140 00 000 020000	H S Medicare	16,430.00	0.00	0.00	0.00	16,430.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 1130 2140 00 000 200000	50 E 1130 2140 00 000 200000	0.00	13,710.99	627.79	13,083.20	(13,083.20)
50 E 1130 2140 00 000 311301	H S Teachers Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1190 2120 00 000 010000	Technology Dir Imrf	0.00	0.00	0.00	0.00	0.00
50 E 1190 2130 00 000 010000	Technology Dir Fica	0.00	0.00	0.00	0.00	0.00
50 E 1190 2140 00 000 000000	Art Salaries (mr)	1,696.00	1,405.03	71.78	1,333.25	362.75
50 E 1190 2140 00 000 300119	Art Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 000000	Idea Flow-Through Salarie (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 011000	Elem Sp Ed Aides Imrf	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 020000	H S Sp Ed Aides Imrf	4,452.00	0.00	0.00	0.00	4,452.00
50 E 1220 2120 00 000 100010	Esser Iii Elem Parapros (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 100122	Idea Preschool Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 112201	Elem Sp Ed Aides Salarie (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 200010	Esser Iii Jh Hs Parapros (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2120 00 000 312201	H S Sp Ed Aides Salary (im)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 000000	Idea Flow-Through Salarie (fr)	8,798.00	0.00	0.00	0.00	8,798.00
50 E 1220 2130 00 000 011000	Elem Sp Ed Aides Fica	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 012000	Sp Ed Staff Development	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 020000	H S Sp Ed Aides Fica	2,756.00	0.00	0.00	0.00	2,756.00
50 E 1220 2130 00 000 100000	Arp Idea Flow-Through Esy (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 100010	Esser Iii Elem Parapros (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 100122	Idea Preschool Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 112201	Elem Sp Ed Aides Salarie (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 200000	50 E 1220 2130 00 000 200000	0.00	7,122.09	365.80	6,756.29	(6,756.29)
50 E 1220 2130 00 000 200010	Esser Iii Jh Hs Parapros (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 312201	H S Sp Ed Aides Salary (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2130 00 000 400000	50 E 1220 2130 00 000 400000	0.00	10,043.40	472.59	9,570.81	(9,570.81)
50 E 1220 2130 00 000 462000	50 E 1220 2130 00 000 462000	0.00	614.48	30.28	584.20	(584.20)
50 E 1220 2140 00 000 000000	Sp Ed Staff Development	3,074.00	0.00	0.00	0.00	3,074.00
50 E 1220 2140 00 000 010000	Jr-Sr Hi Sp Ed Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1220 2140 00 000 011000	Elem Sp Ed Medicare	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 1220 2140 00 000 100000	Arp Idea Flow-Through Esy	0.00	0.00	0.00	0.00	0.00
50 E 1220 2140 00 000 112201	Elem Sp Ed Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2140 00 000 200000	50 E 1220 2140 00 000 200000	0.00	4,294.15	225.42	4,068.73	(4,068.73)
50 E 1220 2140 00 000 312201	Jr-Sr Hi Sp Ed Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1220 2140 00 000 400000	50 E 1220 2140 00 000 400000	0.00	4,207.20	202.26	4,004.94	(4,004.94)
50 E 1220 2140 00 000 462000	50 E 1220 2140 00 000 462000	0.00	160.60	7.08	153.52	(153.52)
50 E 1250 2130 00 000 010000	Title I Fica	0.00	0.00	0.00	0.00	0.00
50 E 1250 2140 00 000 010000	Title I Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1250 2140 00 000 220000	50 E 1250 2140 00 000 220000	0.00	315.30	15.95	299.35	(299.35)
50 E 1250 2140 00 000 221000	Title I Salaries (mr)	530.00	0.00	0.00	0.00	530.00
50 E 1400 2130 00 000 010000	Vocational Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1400 2140 00 000 000000	50 E 1400 2140 00 000 000000	0.00	186.42	3.29	183.13	(183.13)
50 E 1400 2140 00 000 010000	Vocational Medicare	1,166.00	0.00	0.00	0.00	1,166.00
50 E 1400 2140 00 000 011000	Tech Prep Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1400 2140 00 000 314001	Vocational Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2120 00 000 215001	Jr Hi Extra-Curricular Sa (im)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2120 00 000 315001	H S Extra-Curricular Sala (im)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2130 00 000 011000	Jr Hi Athletic Fica	0.00	0.00	0.00	0.00	0.00
50 E 1500 2130 00 000 012000	H S Athletic Fica	0.00	0.00	0.00	0.00	0.00
50 E 1500 2130 00 000 200000	50 E 1500 2130 00 000 200000	0.00	2,294.88	0.00	2,294.88	(2,294.88)
50 E 1500 2130 00 000 215001	Jr Hi Extra-Curricular Sa (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2130 00 000 300000	50 E 1500 2130 00 000 300000	0.00	1,190.79	0.00	1,190.79	(1,190.79)
50 E 1500 2130 00 000 315001	H S Extra-Curricular Sala (fr)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2140 00 000 010000	Athletic Super Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1500 2140 00 000 011000	Jr Hi Athletic Medicare	0.00	0.00	0.00	0.00	0.00
50 E 1500 2140 00 000 020000	Hs Athletic Medicare	5,512.00	0.00	0.00	0.00	5,512.00
50 E 1500 2140 00 000 200000	50 E 1500 2140 00 000 200000	0.00	1,279.63	39.38	1,240.25	(1,240.25)
50 E 1500 2140 00 000 215001	Jr Hi Extra-Curricular Sa (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1500 2140 00 000 300000	50 E 1500 2140 00 000 300000	0.00	502.94	24.61	478.33	(478.33)
50 E 1500 2140 00 000 315001	H S Extra-Curricular Sala (mr)	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 1510 2130 00 000 010000	Music Fica	0.00	0.00	0.00	0.00	0.00
50 E 1510 2140 00 000 000000	50 E 1510 2140 00 000 000000	0.00	1,925.00	96.31	1,828.69	(1,828.69)
50 E 1510 2140 00 000 010000	Music Medicare	1,696.00	0.00	0.00	0.00	1,696.00
50 E 1510 2140 00 000 315101	Music Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 1700 2140 00 000 300020	Driver Ed Salary (mr)	1,166.00	0.00	0.00	0.00	1,166.00
50 E 1700 2140 00 000 317002	Driver Ed Salary (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2120 2120 00 000 000000	Elem Guidance Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2120 2140 00 000 000000	Elem Guidance Salaries (mr)	1,166.00	2,157.54	151.81	2,005.73	(839.73)
50 E 2120 2140 00 000 010000	Guidance Medicare	954.00	0.00	0.00	0.00	954.00
50 E 2120 2140 00 000 100212	Elem Guidance Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2120 2140 00 000 300010	Esser Iii H S Guidance Sa (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2120 2140 00 000 321201	H S Guidance Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2130 2120 00 000 010000	Health Serv Imrf	0.00	0.00	0.00	0.00	0.00
50 E 2130 2120 00 000 921301	Health Serv Salary Risk M (im)	0.00	0.00	0.00	0.00	0.00
50 E 2130 2130 00 000 000000	50 E 2130 2130 00 000 000000	0.00	4,557.52	275.28	4,282.24	(4,282.24)
50 E 2130 2130 00 000 010000	Health Serv Fica	4,452.00	0.00	0.00	0.00	4,452.00
50 E 2130 2130 00 000 921301	Health Serv Salary Risk M (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2130 2140 00 000 000000	50 E 2130 2140 00 000 000000	0.00	1,087.29	64.38	1,022.91	(1,022.91)
50 E 2140 1000 00 000 010000	Elem Teachers Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2152 2140 00 000 000000	50 E 2152 2140 00 000 000000	0.00	1,013.50	51.11	962.39	(962.39)
50 E 2152 2140 00 000 010000	Regular Speech Medicare	1,166.00	0.00	0.00	0.00	1,166.00
50 E 2152 2140 00 000 121521	Speech Salary (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2152 2140 00 000 143001	Title I Speech Salary (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2190 2120 00 000 010000	Student Services Imrf	0.00	0.00	0.00	0.00	0.00
50 E 2190 2130 00 000 000000	50 E 2190 2130 00 000 000000	0.00	0.00	0.00	0.00	0.00
50 E 2190 2130 00 000 010000	Student Services Fica	0.00	0.00	0.00	0.00	0.00
50 E 2190 2140 00 000 000000	50 E 2190 2140 00 000 000000	0.00	653.65	33.53	620.12	(620.12)
50 E 2190 2140 00 000 010000	Student Services Coor Hs (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2120 00 000 000000	Esser li Prof Dev Map Tra (im)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2120 00 000 122101	Idea Teacher Stipend/Sub (im)	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 2210 2120 00 000 500221	Pre-K Salary Sub Pd (im)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2130 00 000 000000	Esser li Prof Dev Map Tra (fr)	0.00	4.68	0.00	4.68	(4.68)
50 E 2210 2130 00 000 010000	Staff Devel Fica	0.00	0.00	0.00	0.00	0.00
50 E 2210 2130 00 000 122101	Idea Teacher Stipend/Sub (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2130 00 000 241000		0.00	62.00	0.00	62.00	(62.00)
50 E 2210 2130 00 000 500221	Pre-K Salary Sub Pd (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 000000	Reap Purchased Services (mr)	0.00	1,100.33	50.09	1,050.24	(1,050.24)
50 E 2210 2140 00 000 010000	Title li-Teach Qual Medicare	954.00	0.00	0.00	0.00	954.00
50 E 2210 2140 00 000 011000	Consultants Fees (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 100000	Esser li Prof Dev Map Tra (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 122101	Idea Teacher Stipend/Sub (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 143001	Title I Teacher Instructi (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 241000		0.00	29.00	0.00	29.00	(29.00)
50 E 2210 2140 00 000 410700	50 E 2210 2140 00 000 410700	0.00	0.00	0.00	0.00	0.00
50 E 2210 2140 00 000 500221	Pre-K Salary Sub Pd (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2222 2120 00 000 010000	Media Secretary Imrf	0.00	0.00	0.00	0.00	0.00
50 E 2222 2130 00 000 010000	Media Secretary Fica	0.00	0.00	0.00	0.00	0.00
50 E 2222 2140 00 000 000000	50 E 2222 2140 00 000 000000	0.00	546.75	43.77	502.98	(502.98)
50 E 2222 2140 00 000 010000	Media Medicare	0.00	0.00	0.00	0.00	0.00
50 E 2222 2140 00 000 922221	Media Salary (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2230 2140 00 000 010000	Testing/Assess-Jh/Hs (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2300 2120 00 000 000000	Pre K Secretary Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2300 2130 00 000 000000	Pre K Secretary Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2313 2120 00 000 010000	Treasurers Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2313 2130 00 000 010000	Treas Fica	0.00	0.00	0.00	0.00	0.00
50 E 2320 2140 00 000 000000	Risk Mgmt District Supt (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2321 2120 00 000 000000	Admin Office - Imrf	5,088.00	0.00	0.00	0.00	5,088.00
50 E 2321 2120 00 000 100000	Administrative Purchased (im)	0.00	0.00	0.00	0.00	0.00
50 E 2321 2130 00 000 000000	Admin Office - Soc Sec	4,028.00	5,357.68	244.73	5,112.95	(1,084.95)
50 E 2321 2130 00 000 100000	Administrative Purchased (fr)	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 2321 2130 00 000 900010	Admin Asst Salary Risk Mg (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2321 2140 00 000 000000	Admin Office - Medicare	2,226.00	2,732.85	132.20	2,600.65	(374.65)
50 E 2321 2140 00 000 100000	50 E 2321 2140 00 000 100000	0.00	142.17	6.79	135.38	(135.38)
50 E 2360 2120 00 000 010000	Tort Loss Prevention (im)	0.00	0.00	0.00	0.00	0.00
50 E 2360 2130 00 000 010000	Tort Loss Prevention (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2360 2140 00 000 010000	Tort Loss Prevention (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2410 2120 00 000 000000	Office Sec - Imrf	0.00	0.00	0.00	0.00	0.00
50 E 2410 2120 00 000 100010	Elem Secretary Salaries (im)	1,939.00	0.00	0.00	0.00	1,939.00
50 E 2410 2120 00 000 300010	Hs Secretary Salaries (im)	4,080.00	0.00	0.00	0.00	4,080.00
50 E 2410 2120 00 000 500010	Pre K Secretary Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2410 2130 00 000 000000	Office Sec - Fica	123.00	1,817.13	87.69	1,729.44	(1,606.44)
50 E 2410 2130 00 000 010000	Elem Secretary Fica	2,465.00	0.00	0.00	0.00	2,465.00
50 E 2410 2130 00 000 012000	Hs Secretary Fica	5,689.00	0.00	0.00	0.00	5,689.00
50 E 2410 2130 00 000 200000	50 E 2410 2130 00 000 200000	0.00	4,725.03	170.13	4,554.90	(4,554.90)
50 E 2410 2130 00 000 500010	Pre K Secretary Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2410 2140 00 000 000000	Office Sec - Medicare	1,150.00	1,443.16	71.42	1,371.74	(221.74)
50 E 2410 2140 00 000 011000	Hs Prin Medicare	0.00	0.00	0.00	0.00	0.00
50 E 2410 2140 00 000 100000	Elem Prin Salary Risk Mgt (mr)	1,924.00	92.20	4.61	87.59	1,836.41
50 E 2410 2140 00 000 200000	Arp Comm Part Asst Prin S	211.00	1,843.00	90.69	1,752.31	(1,541.31)
50 E 2410 2140 00 000 210000	50 E 2410 2140 00 000 210000	0.00	92.20	4.61	87.59	(87.59)
50 E 2410 2140 00 000 300000	Hs Prin Salary (mr)	1,924.00	875.60	43.78	831.82	1,092.18
50 E 2500 2120 00 000 000000	Technology Support Salary	0.00	0.00	0.00	0.00	0.00
50 E 2500 2130 00 000 000000	Technology Support Salary (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2520 2120 00 000 010000	Bookkeeper Imrf	4,664.00	0.00	0.00	0.00	4,664.00
50 E 2520 2120 00 000 900010	Bookkeeper Salary (im)	0.00	0.00	0.00	0.00	0.00
50 E 2520 2130 00 000 000000	50 E 2520 2130 00 000 000000	0.00	2,733.89	137.71	2,596.18	(2,596.18)
50 E 2520 2130 00 000 010000	Bookkeeper Fica	3,286.00	0.00	0.00	0.00	3,286.00
50 E 2520 2130 00 000 900010	Bookkeeper Salary (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2520 2140 00 000 000000	50 E 2520 2140 00 000 000000	0.00	639.44	32.21	607.23	(607.23)
50 E 2540 2120 00 000 000000	Risk Mgmt O & M Superviso	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 2540 2130 00 000 000000	Risk Mgmt O & M Superviso	0.00	0.00	0.00	0.00	0.00
50 E 2540 2130 00 000 100000	50 E 2540 2130 00 000 100000	0.00	568.23	28.60	539.63	(539.63)
50 E 2540 2140 00 000 100000	50 E 2540 2140 00 000 100000	0.00	132.91	6.69	126.22	(126.22)
50 E 2542 2120 00 000 000000	Custodians - Imrf	22,260.00	0.00	0.00	0.00	22,260.00
50 E 2542 2120 00 000 900010	Building Salaries Risk Mg (im)	0.00	0.00	0.00	0.00	0.00
50 E 2542 2130 00 000 000000	Custodians - Fica	15,370.00	10,829.54	626.86	10,202.68	5,167.32
50 E 2542 2130 00 000 010000	Building Fica	0.00	0.00	0.00	0.00	0.00
50 E 2542 2130 00 000 900010	Building Salaries Risk Mg (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2542 2140 00 000 000000	50 E 2542 2140 00 000 000000	0.00	2,516.80	140.57	2,376.23	(2,376.23)
50 E 2542 2140 00 000 010000	Custodians - Medicare	0.00	0.00	0.00	0.00	0.00
50 E 2542 2140 00 000 900010	Building Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2552 2120 00 000 000000	Bus Drivers - Imrf	16,430.00	0.00	0.00	0.00	16,430.00
50 E 2552 2120 00 000 100000	Prek Midday Route (im)	0.00	0.00	0.00	0.00	0.00
50 E 2552 2120 00 000 900010	Regular Driver Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2552 2130 00 000 000000	Bus Drivers - Fica	16,430.00	11,810.89	567.03	11,243.86	5,186.14
50 E 2552 2130 00 000 010000	Regular Driver Fica	0.00	0.00	0.00	0.00	0.00
50 E 2552 2130 00 000 011000	50 E 2552 2130 00 000 011000	0.00	19.07	0.00	19.07	(19.07)
50 E 2552 2130 00 000 100000	Prek Midday Route (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2552 2130 00 000 900010	Regular Driver Salaries (fr)	15,900.00	0.00	0.00	0.00	15,900.00
50 E 2552 2140 00 000 000000	Bus Drivers - Medicare	318.00	2,811.03	132.61	2,678.42	(2,360.42)
50 E 2552 2140 00 000 011000	50 E 2552 2140 00 000 011000	0.00	0.22	0.00	0.22	(0.22)
50 E 2552 2140 00 000 900010	Extra Trips Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 2559 2120 00 000 010000	Sp Ed Trans Contractual S (im)	0.00	0.00	0.00	0.00	0.00
50 E 2559 2130 00 000 010000	Sp Ed Trans Contractual S (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2560 2120 00 000 210000	Cafeteria - Imrf	12,190.00	0.00	0.00	0.00	12,190.00
50 E 2560 2130 00 000 210000	Cafeteria - Fica	8,798.00	0.00	0.00	0.00	8,798.00
50 E 2561 2120 00 000 011000	Cafeteria Imrf	0.00	0.00	0.00	0.00	0.00
50 E 2561 2120 00 000 900010	Cafeteria Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 2561 2130 00 000 011000	Cafeteria Fica	0.00	0.00	0.00	0.00	0.00
50 E 2561 2130 00 000 210000	50 E 2561 2130 00 000 210000	0.00	8,649.13	783.59	7,865.54	(7,865.54)

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
50 E 2561 2130 00 000 900010	Cafeteria Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 2561 2140 00 000 010000	Cafeteria - Medicare	0.00	0.00	0.00	0.00	0.00
50 E 2561 2140 00 000 210000	50 E 2561 2140 00 000 210000	0.00	1,999.06	182.33	1,816.73	(1,816.73)
50 E 3000 2120 00 000 500000	Pre-K Screening Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 3000 2130 00 000 000000	50 E 3000 2130 00 000 000000	0.00	609.81	29.99	579.82	(579.82)
50 E 3000 2130 00 000 500000	Pre-K Screening Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 3000 2140 00 000 000000	50 E 3000 2140 00 000 000000	0.00	156.81	7.01	149.80	(149.80)
50 E 3000 2140 00 000 500000	Pre-K Screening Salaries (mr)	0.00	0.00	0.00	0.00	0.00
50 E 4600 2120 00 000 000000	Idea Flow-Through Salarie (im)	0.00	0.00	0.00	0.00	0.00
50 E 4600 2130 00 000 000000	Idea Flow-Through Salarie (fr)	0.00	0.00	0.00	0.00	0.00
50 E 4700 2120 00 000 000000	Arra Idea Salaries (im)	0.00	0.00	0.00	0.00	0.00
50 E 4700 2130 00 000 000000	Arra Idea Salaries (fr)	0.00	0.00	0.00	0.00	0.00
50 E 4811 2130 00 000 000000	50 E 4811 2130 00 000 000000	0.00	0.84	0.42	0.42	(0.42)
50 E 4811 2140 00 000 000000	50 E 4811 2140 00 000 000000	0.00	2.12	1.06	1.06	(1.06)
50 E 6000 6000 00 000 000000	Contingencies	5,300.00	0.00	0.00	0.00	5,300.00
50 E 8100 7100 00 000 000000	Permanent Transfers	0.00	0.00	0.00	0.00	0.00
50 - I.M.R.F./Soc. Sec. Fund	E - Expense	230,053.00	140,161.10	7,192.20	132,968.90	97,084.10
<b>50 - I.M.R.F./Soc. Sec. Fund</b>	<b>Operating Statement</b>	<b>501,103.00</b>	<b>176,383.99</b>	<b>86,137.98</b>	<b>90,246.01</b>	<b>325,411.21</b>
<b>Fund Total: 50 - I.M.R.F./Soc. Sec. Fund</b>		<b>501,103.00</b>	<b>826,568.30</b>	<b>736,322.29</b>	<b>90,246.01</b>	<b>325,411.21</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
60 A 1100 0000 00 000 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
60 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
60 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
60 - Capital Projects Fund Or Fund A - Asset		0.00	0.00	0.00	0.00	0.00
60 L 4020 0000 00 000 000000	A/P Liabilities	0.00	0.00	0.00	0.00	0.00
60 L 4810 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
60 - Capital Projects Fund Or Fund L - Liability		0.00	0.00	0.00	0.00	0.00
60 Q 7040 0000 00 000 000000	Fund Balance	0.00	0.00	0.00	0.00	0.00
60 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
60 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
60 - Capital Projects Fund Or Fund Q - Equity		0.00	0.00	0.00	0.00	0.00
<b>60 - Capital Projects Fund Or Balance Sheet</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Total: 60 - Capital Projects Fund Or Fund Group</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
70 A 1100 0000 00 000 000000	Cash In Bank - Working Cash	4,304,449.38	25,161.60	12,580.80	12,580.80	4,317,030.18
70 A 1200 0000 00 000 000000	Investments - Working Cash	4,335,084.92	0.00	0.00	0.00	4,335,084.92
70 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
70 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
70 A 1410 0000 00 000 000000	Interfund Loans From Wc	0.00	0.00	0.00	0.00	0.00
70 - Working Cash Fund	A - Asset	8,639,534.30	25,161.60	12,580.80	12,580.80	8,652,115.10
70 L 4020 0000 00 000 000000	A/P Liability	0.00	0.00	0.00	0.00	0.00
70 L 4810 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
70 - Working Cash Fund	L - Liability	0.00	0.00	0.00	0.00	0.00
70 Q 7030 0000 00 000 000000	Restricted Fund Balance	(682,635.55)	0.00	0.00	0.00	(682,635.55)
70 Q 7040 0000 00 000 000000	Fund Balance	(7,956,898.75)	12,580.80	25,161.60	(12,580.80)	(7,969,479.55)
70 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
70 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
70 - Working Cash Fund	Q - Equity	(8,639,534.30)	12,580.80	25,161.60	(12,580.80)	(8,652,115.10)
<b>70 - Working Cash Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>37,742.40</b>	<b>37,742.40</b>	<b>0.00</b>	<b>0.00</b>
70 R 1115 0000 00 000 000000	Wc Current Tax Levy	33,894.00	0.00	12,580.80	(12,580.80)	21,313.20
70 R 1115 1000 00 000 000000	Wc Early Tax Levy	45,320.00	12,580.80	12,580.80	0.00	45,320.00
70 R 1510 0000 00 000 000000	Interest On Invest	144,200.00	0.00	0.00	0.00	144,200.00
70 R 7210 0000 00 000 000000	Principal On Bonds Sold	0.00	0.00	0.00	0.00	0.00
70 R 8120 0000 00 000 000000	Trans Working Cash Interest	0.00	0.00	0.00	0.00	0.00
70 - Working Cash Fund	R - Revenue	223,414.00	12,580.80	25,161.60	(12,580.80)	210,833.20
70 E 5400 6900 00 000 000000	Payment Of Loan	0.00	0.00	0.00	0.00	0.00
70 E 8110 6600 00 000 000000	Abolishment Of Wc To Ed	0.00	0.00	0.00	0.00	0.00
70 E 8110 6610 00 000 000000	Abatement Of Wc To Ed Fund	0.00	0.00	0.00	0.00	0.00
70 E 8110 6620 00 000 000000	Abatement Of Wc To O & M	0.00	0.00	0.00	0.00	0.00
70 E 8110 6630 00 000 000000	Abatement Of Wc To Trans	185,500.00	0.00	0.00	0.00	185,500.00
70 E 8110 6640 00 000 000000	ABATEMENT OF WC TO LIFE	0.00	0.00	0.00	0.00	0.00
70 E 8120 6600 00 000 000000	Trans Working Cash Interest	0.00	0.00	0.00	0.00	0.00
70 - Working Cash Fund	E - Expense	185,500.00	0.00	0.00	0.00	185,500.00
<b>70 - Working Cash Fund</b>	<b>Operating Statement</b>	<b>408,914.00</b>	<b>12,580.80</b>	<b>25,161.60</b>	<b>(12,580.80)</b>	<b>396,333.20</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
<b>Fund Total: 70 - Working Cash Fund</b>		<b>408,914.00</b>	<b>50,323.20</b>	<b>62,904.00</b>	<b>(12,580.80)</b>	<b>396,333.20</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
80 A 1100 0000 00 000 000000	Cash In Bank - Tort Immunity	149,681.23	55,693.66	238,116.95	(182,423.29)	(32,742.06)
80 A 1200 0000 00 000 000000	Investments - Tort Immunity	715,346.22	0.00	0.00	0.00	715,346.22
80 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
80 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
80 - Tort Immunity And Judgment	A - Asset	865,027.45	55,693.66	238,116.95	(182,423.29)	682,604.16
80 L 4020 0000 00 000 000000	A/P Liability	(1,065.91)	187,091.35	187,091.35	0.00	(1,065.91)
80 L 4110 0000 00 000 000000	Loan From Working Cash	0.00	0.00	0.00	0.00	0.00
80 L 4810 0000 00 000 000000	Summary Account	0.00	2,107.03	2,338.72	(231.69)	(231.69)
80 L 4811 0000 00 000 000000		33.00	693.07	808.58	(115.51)	(82.51)
80 L 4812 0000 00 000 000000	Federal Tax 2023	79.95	1,285.05	1,579.11	(294.06)	(214.11)
80 L 4813 0000 00 000 000000	Il State Tax (s-No Personal E	0.00	0.00	0.00	0.00	0.00
80 L 4814 0000 00 000 000000	Imrf	(311.18)	163.94	1,332.11	(1,168.17)	(1,479.35)
80 L 4815 0000 00 000 000000		0.00	57.42	64.00	(6.58)	(6.58)
80 L 4816 0000 00 000 000000		(10.72)	4,689.65	5,264.82	(575.17)	(585.89)
80 L 4817 0000 00 000 000000	Fica 2023	0.00	844.12	943.92	(99.80)	(99.80)
80 L 4818 0000 00 000 000000	Medicare-Only	0.00	0.00	0.00	0.00	0.00
80 L 4890 0000 00 000 000000		0.00	33,818.58	33,818.58	0.00	0.00
80 - Tort Immunity And Judgment	L - Liability	(1,274.86)	230,750.21	233,241.19	(2,490.98)	(3,765.84)
80 Q 7030 0000 00 000 000000	Restricted Fund Balance	103,080.83	0.00	0.00	0.00	103,080.83
80 Q 7040 0000 00 000 000000	Fund Balance	(966,833.42)	233,335.77	48,421.50	184,914.27	(781,919.15)
80 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
80 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
80 - Tort Immunity And Judgment	Q - Equity	(863,752.59)	233,335.77	48,421.50	184,914.27	(678,838.32)
<b>80 - Tort Immunity And</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>519,779.64</b>	<b>519,779.64</b>	<b>0.00</b>	<b>0.00</b>
80 R 1120 0000 00 000 000000	Tort Current Tax Levy	72,000.00	0.00	23,394.87	(23,394.87)	48,605.13
80 R 1121 0000 00 000 000000	Tort Early Tax Levy	78,000.00	23,394.87	23,394.87	0.00	78,000.00
80 R 1510 0000 00 000 000000	Interest On Investments	13,390.00	0.00	0.00	0.00	13,390.00
80 R 1950 0000 00 000 000000	Refund Of Prior Years	0.00	0.00	0.00	0.00	0.00
80 R 1999 0000 00 000 000000	Tort Other Revenue	0.00	0.00	0.00	0.00	0.00
80 - Tort Immunity And Judgment	R - Revenue	163,390.00	23,394.87	46,789.74	(23,394.87)	139,995.13

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
80 E 2130 1100 00 000 000000	Risk Mgmt District Nurse	0.00	11,706.91	645.48	11,061.43	(11,061.43)
80 E 2130 2120 00 000 000000	80 E 2130 2120 00 000 000000	0.00	0.00	0.00	0.00	0.00
80 E 2130 2220 00 000 000000	80 E 2130 2220 00 000 000000	0.00	1,478.77	42.95	1,435.82	(1,435.82)
80 E 2310 3180 00 000 000000	Legal Services	18,020.00	13,277.04	0.00	13,277.04	4,742.96
80 E 2319 3800 00 000 000000	Insurance School Board Legal	12,720.00	0.00	0.00	0.00	12,720.00
80 E 2320 1100 00 000 000000	Risk Mgmt District Admin Asst	0.00	0.00	0.00	0.00	0.00
80 E 2320 1100 00 000 100000	Risk Mgmt District Supt	420.00	0.00	0.00	0.00	420.00
80 E 2360 5400 00 000 000000	Tort Immunity Cap Outlay	0.00	0.00	0.00	0.00	0.00
80 E 2361 3800 00 000 000000	Insurance Payments Regular	121,900.00	4,040.00	0.00	4,040.00	117,860.00
80 E 2365 3900 00 000 000000	Risk Management And Claims	53,000.00	23,897.82	0.00	23,897.82	29,102.18
80 E 2410 1100 00 000 100000	Risk Mgmt Elem Principal	8,590.00	6,355.60	317.78	6,037.82	2,552.18
80 E 2410 1100 00 000 210000	Risk Mgmt Hs Principal Salary	8,590.00	0.00	0.00	0.00	8,590.00
80 E 2410 2110 00 000 100000	80 E 2410 2110 00 000 100000	0.00	770.80	38.54	732.26	(732.26)
80 E 2410 2220 00 000 100000	80 E 2410 2220 00 000 100000	0.00	1,839.39	88.95	1,750.44	(1,750.44)
80 E 2540 1100 00 000 100000	Risk Mgmt O & M Supervisor	11,660.00	9,270.20	463.51	8,806.69	2,853.31
80 E 2540 2120 00 000 100000	80 E 2540 2120 00 000 100000	0.00	0.00	0.00	0.00	0.00
80 E 2540 2220 00 000 100000	80 E 2540 2220 00 000 100000	0.00	765.15	34.55	730.60	(730.60)
80 E 2540 3800 00 000 000000	Property Insurance Building	89,000.00	88,536.00	0.00	88,536.00	464.00
80 E 2550 3800 00 000 000000	Insurance Vehciles	15,900.00	0.00	0.00	0.00	15,900.00
80 E 2620 3000 00 000 000000	Reunification Info Purch Serv	2,491.00	0.00	0.00	0.00	2,491.00
80 E 2620 4100 00 000 000000	Reunification Planning	0.00	0.00	0.00	0.00	0.00
80 E 2900 3800 00 000 000000	Workers Comp Insurance	31,800.00	33,950.74	0.00	33,950.74	(2,150.74)
80 E 2900 3800 00 000 100000	Comm Partner Sro	36,040.00	14,052.48	0.00	14,052.48	21,987.52
80 - Tort Immunity And Judgment	E - Expense	410,131.00	209,940.90	1,631.76	208,309.14	201,821.86
<b>80 - Tort Immunity And</b>	<b>Operating Statement</b>	<b>573,521.00</b>	<b>233,335.77</b>	<b>48,421.50</b>	<b>184,914.27</b>	<b>341,816.99</b>
<b>Fund Total: 80 - Tort Immunity And Judgment Fund</b>		<b>573,521.00</b>	<b>753,115.41</b>	<b>568,201.14</b>	<b>184,914.27</b>	<b>341,816.99</b>

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
90 A 1100 0000 00 000 000000	Cash In Bank - Life Safety	(78,897.40)	25,161.60	14,185.63	10,975.97	(67,921.43)
90 A 1200 0000 00 000 000000	Investments - Life Safety	1,250,948.50	0.00	0.00	0.00	1,250,948.50
90 A 1260 0000 00 100 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
90 A 1260 0000 00 400 000000	Bank Account	0.00	0.00	0.00	0.00	0.00
90 - Capital Improvement Fund	A - Asset	1,172,051.10	25,161.60	14,185.63	10,975.97	1,183,027.07
90 L 4020 0000 00 000 000000	A/P Liability	0.00	1,604.83	1,604.83	0.00	0.00
90 L 4810 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
90 - Capital Improvement Fund	L - Liability	0.00	1,604.83	1,604.83	0.00	0.00
90 Q 7030 0000 00 000 000000	Restricted Fund Balance	(436,987.92)	0.00	0.00	0.00	(436,987.92)
90 Q 7040 0000 00 000 000000	Fund Balance	(735,063.18)	14,185.63	25,161.60	(10,975.97)	(746,039.15)
90 Q 7130 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
90 Q 7131 0000 00 000 000000	Summary Account	0.00	0.00	0.00	0.00	0.00
90 - Capital Improvement Fund	Q - Equity	(1,172,051.10)	14,185.63	25,161.60	(10,975.97)	(1,183,027.07)
<b>90 - Capital Improvement Fund</b>	<b>Balance Sheet</b>	<b>0.00</b>	<b>40,952.06</b>	<b>40,952.06</b>	<b>0.00</b>	<b>0.00</b>
90 R 1118 0000 00 000 000000	Life Safety Current Tax Levy	39,000.00	0.00	12,580.80	(12,580.80)	26,419.20
90 R 1118 1000 00 000 000000	Life Safety Early Tax Levy	44,000.00	12,580.80	12,580.80	0.00	44,000.00
90 R 1510 0000 00 000 000000	Interest On Investments	11,330.00	0.00	0.00	0.00	11,330.00
90 R 1999 0000 00 000 000000	Other Life/Safety	0.00	0.00	0.00	0.00	0.00
90 R 3001 0000 00 000 000000	General State Aid	0.00	0.00	0.00	0.00	0.00
90 R 3925 2000 00 000 000000	School Maint Grant Fy2023	51,500.00	0.00	0.00	0.00	51,500.00
90 R 3925 3000 00 000 000000	School Maint Grant Fy2024	0.00	0.00	0.00	0.00	0.00
90 R 7110 0000 00 000 000000	Permanent Transfer	0.00	0.00	0.00	0.00	0.00
90 R 7110 1000 00 000 000000	ABATEMENT OF WC TO LIFE	0.00	0.00	0.00	0.00	0.00
90 R 7210 0000 00 000 000000	Principal On Bonds	0.00	0.00	0.00	0.00	0.00
90 R 7300 0000 00 000 000000	Revenue From Other Sources	0.00	0.00	0.00	0.00	0.00
90 - Capital Improvement Fund	R - Revenue	145,830.00	12,580.80	25,161.60	(12,580.80)	133,249.20
90 E 2540 3000 00 000 000000	Life Safety Purch Serv	0.00	0.00	0.00	0.00	0.00
90 E 2540 3000 00 000 100000	Flood Recovery Serv Pro	0.00	0.00	0.00	0.00	0.00
90 E 2540 3000 00 000 200000	Flood Recovery Team Wolfe	0.00	0.00	0.00	0.00	0.00
90 E 2540 3000 00 000 300000	Flood Recovery Other Purch	0.00	0.00	0.00	0.00	0.00

## Trial Balance - Annual

2024-2025

RIDGEVIEW CMTY SCH DIST 19

Account	Description	Beginning Bal./ Revised Bdgt.	Debit	Credit	Activity	Ending Bal./ Unexpended Bal.
90 E 2540 3000 00 000 400000	School Maint Grant Fy 23	100,000.00	0.00	0.00	0.00	100,000.00
90 E 2540 3000 00 000 500000	Flood Recovery Dem Serv Inc	0.00	0.00	0.00	0.00	0.00
90 E 2540 4000 00 000 250000	FY25 SMPG SM	0.00	104.84	0.00	104.84	(104.84)
90 E 2540 4100 00 000 000000	Life Safety Supplies	0.00	0.00	0.00	0.00	0.00
90 E 2540 4100 00 000 100000	Flood Recovery Supplies	0.00	0.00	0.00	0.00	0.00
90 E 2540 5000 00 000 000000	Life Safety Capital Outlay	0.00	0.00	0.00	0.00	0.00
90 E 2540 5000 00 000 100000	Flood Recovery Capital Outlay	0.00	0.00	0.00	0.00	0.00
90 E 2540 5000 00 000 250000	FY25 SMPG CO	0.00	1,499.99	0.00	1,499.99	(1,499.99)
90 E 2540 5400 00 000 000000	Life Safety Capital Outlay	0.00	0.00	0.00	0.00	0.00
90 - Capital Improvement Fund	E - Expense	100,000.00	1,604.83	0.00	1,604.83	98,395.17
<b>90 - Capital Improvement Fund</b>	<b>Operating Statement</b>	<b>245,830.00</b>	<b>14,185.63</b>	<b>25,161.60</b>	<b>(10,975.97)</b>	<b>231,644.37</b>
<b>Fund Total: 90 - Capital Improvement Fund</b>		<b>245,830.00</b>	<b>55,137.69</b>	<b>66,113.66</b>	<b>(10,975.97)</b>	<b>231,644.37</b>
	<b>Grand Totals:</b>	<b>26,776,531.00</b>	<b>45,769,839.69</b>	<b>38,690,277.89</b>	<b>7,079,561.80</b>	<b>15,253,836.30</b>

## Trial Balance - Monthly

March 2024-2025		RIDGEVIEW CMTY SCH DIST 19				
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance
10 - Education Fund	A - Asset	(5,264,956.04)	136,258.22	762,198.47	(625,940.25)	(5,890,896.29)
10 - Education Fund	L - Liability	739,539.05	1,010,529.21	1,019,561.83	(9,032.62)	730,506.43
10 - Education Fund	Q - Equity	(11,151,560.76)	688,859.71	53,886.84	634,972.87	(10,516,587.89)
<b>10 - Education Fund</b>	<b>Balance Sheet</b>	<b>(15,676,977.75)</b>	<b>1,835,647.14</b>	<b>1,835,647.14</b>	<b>0.00</b>	<b>(15,676,977.75)</b>
10 - Education Fund	R - Revenue	0.00	64.25	19,127.85	(19,063.60)	0.00
10 - Education Fund	E - Expense	0.00	656,341.22	2,304.75	654,036.47	0.00
<b>10 - Education Fund</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>656,405.47</b>	<b>21,432.60</b>	<b>634,972.87</b>	<b>0.00</b>
<b>Fund Total: 10 - Education Fund</b>		<b>(15,676,977.75)</b>	<b>2,492,052.61</b>	<b>1,857,079.74</b>	<b>634,972.87</b>	<b>(15,676,977.75)</b>

## Trial Balance - Monthly

March		2024-2025		RIDGEVIEW CMTY SCH DIST 19		
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance
20 - Oper, Build, & Maint Fund	A - Asset	75,198.63	10,578.98	39,246.99	(28,668.01)	46,530.62
20 - Oper, Build, & Maint Fund	L - Liability	37,733.12	47,136.08	48,083.42	(947.34)	36,785.78
20 - Oper, Build, & Maint Fund	Q - Equity	(3,811,831.43)	48,321.35	18,706.00	29,615.35	(3,782,216.08)
<b>20 - Oper, Build, &amp; Maint Fund</b>	<b>Balance Sheet</b>	<b>(3,698,899.68)</b>	<b>106,036.41</b>	<b>106,036.41</b>	<b>0.00</b>	<b>(3,698,899.68)</b>
20 - Oper, Build, & Maint Fund	R - Revenue	0.00	0.00	5,962.32	(5,962.32)	0.00
20 - Oper, Build, & Maint Fund	E - Expense	0.00	36,140.48	562.81	35,577.67	0.00
<b>20 - Oper, Build, &amp; Maint Fund</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>36,140.48</b>	<b>6,525.13</b>	<b>29,615.35</b>	<b>0.00</b>
<b>Fund Total: 20 - Oper, Build, &amp; Maint Fund</b>		<b>(3,698,899.68)</b>	<b>142,176.89</b>	<b>112,561.54</b>	<b>29,615.35</b>	<b>(3,698,899.68)</b>

## Trial Balance - Monthly

March		2024-2025		RIDGEVIEW CMTY SCH DIST 19			
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance	
30 - Debt Service Fund Or Fund	A - Asset	735,911.33	0.00	776.68	(776.68)	735,134.65	
30 - Debt Service Fund Or Fund	L - Liability	(776.68)	776.68	776.68	0.00	(776.68)	
30 - Debt Service Fund Or Fund	Q - Equity	(2,504,584.48)	776.68	0.00	776.68	(2,503,807.80)	
<b>30 - Debt Service Fund Or Fund</b>	<b>Balance Sheet</b>	<b>(1,769,449.83)</b>	<b>1,553.36</b>	<b>1,553.36</b>	<b>0.00</b>	<b>(1,769,449.83)</b>	
30 - Debt Service Fund Or Fund	E - Expense	0.00	776.68	0.00	776.68	0.00	
<b>30 - Debt Service Fund Or Fund</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>776.68</b>	<b>0.00</b>	<b>776.68</b>	<b>0.00</b>	
<b>Fund Total: 30 - Debt Service Fund Or Fund Group</b>		<b>(1,769,449.83)</b>	<b>2,330.04</b>	<b>1,553.36</b>	<b>776.68</b>	<b>(1,769,449.83)</b>	

## Trial Balance - Monthly

March 2024-2025		RIDGEVIEW CMTY SCH DIST 19				
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance
40 - Transportation Fund	A - Asset	18,583.03	29,845.45	34,401.72	(4,556.27)	14,026.76
40 - Transportation Fund	L - Liability	(2,912.81)	42,677.58	44,091.13	(1,413.55)	(4,326.36)
40 - Transportation Fund	Q - Equity	(238,851.28)	31,277.42	25,307.60	5,969.82	(232,881.46)
<b>40 - Transportation Fund</b>	<b>Balance Sheet</b>	<b>(223,181.06)</b>	<b>103,800.45</b>	<b>103,800.45</b>	<b>0.00</b>	<b>(223,181.06)</b>
40 - Transportation Fund	R - Revenue	0.00	0.00	25,000.00	(25,000.00)	0.00
40 - Transportation Fund	E - Expense	0.00	30,969.82	0.00	30,969.82	0.00
<b>40 - Transportation Fund</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>30,969.82</b>	<b>25,000.00</b>	<b>5,969.82</b>	<b>0.00</b>
<b>Fund Total: 40 - Transportation Fund</b>		<b>(223,181.06)</b>	<b>134,770.27</b>	<b>128,800.45</b>	<b>5,969.82</b>	<b>(223,181.06)</b>

## Trial Balance - Monthly

March		2024-2025		RIDGEVIEW CMTY SCH DIST 19		
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance
50 - I.M.R.F./Soc. Sec. Fund	A - Asset	36,388.52	0.00	12,857.50	(12,857.50)	23,531.02
50 - I.M.R.F./Soc. Sec. Fund	L - Liability	(6,624.11)	39,263.01	39,263.01	0.00	(6,624.11)
50 - I.M.R.F./Soc. Sec. Fund	Q - Equity	(2,042,924.24)	13,087.67	230.17	12,857.50	(2,030,066.74)
<b>50 - I.M.R.F./Soc. Sec. Fund</b>	<b>Balance Sheet</b>	<b>(2,013,159.83)</b>	<b>52,350.68</b>	<b>52,350.68</b>	<b>0.00</b>	<b>(2,013,159.83)</b>
50 - I.M.R.F./Soc. Sec. Fund	E - Expense	0.00	13,087.67	230.17	12,857.50	0.00
<b>50 - I.M.R.F./Soc. Sec. Fund</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>13,087.67</b>	<b>230.17</b>	<b>12,857.50</b>	<b>0.00</b>
<b>Fund Total: 50 - I.M.R.F./Soc. Sec. Fund</b>		<b>(2,013,159.83)</b>	<b>65,438.35</b>	<b>52,580.85</b>	<b>12,857.50</b>	<b>(2,013,159.83)</b>

## Trial Balance - Monthly

March	2024-2025	RIDGEVIEW CMTY SCH DIST 19				
Account	Description	Beginning Balance	Debit	Credit	Activity	Ending Balance
80 - Tort Immunity And Judgment	A - Asset	(23,726.04)	829.42	8,834.57	(8,005.15)	(31,731.19)
80 - Tort Immunity And Judgment	L - Liability	(2,948.27)	10,628.18	10,761.72	(133.54)	(3,081.81)
80 - Tort Immunity And Judgment	Q - Equity	(791,752.74)	8,138.69	0.00	8,138.69	(783,614.05)
<b>80 - Tort Immunity And</b>	<b>Balance Sheet</b>	<b>(818,427.05)</b>	<b>19,596.29</b>	<b>19,596.29</b>	<b>0.00</b>	<b>(818,427.05)</b>
80 - Tort Immunity And Judgment	E - Expense	0.00	8,138.69	0.00	8,138.69	0.00
<b>80 - Tort Immunity And</b>	<b>Operating Statement</b>	<b>0.00</b>	<b>8,138.69</b>	<b>0.00</b>	<b>8,138.69</b>	<b>0.00</b>
<b>Fund Total: 80 - Tort Immunity And Judgment Fund</b>		<b>(818,427.05)</b>	<b>27,734.98</b>	<b>19,596.29</b>	<b>8,138.69</b>	<b>(818,427.05)</b>
<b>Grand Totals:</b>		<b>(24,200,095.20)</b>	<b>2,864,503.14</b>	<b>2,172,172.23</b>	<b>692,330.91</b>	<b>(24,200,095.20)</b>



*Education that develops the potential to embrace the future*

*The Ridgeview School Community will encourage students to embrace the future by adapting to challenges, making decisions, and solving problems as respectful and responsible citizens members of an ever-changing society.*

## **Superintendent Board Report**

April 2025

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### **Community**

- The Village of Colfax held a hearing on March 26th regarding the potential TIF District. On April 21st, the Village of Colfax will hold another meeting regarding the implementation of the TIF district.
- On behalf of all McLean County school superintendents, we extend our deepest thanks to the voters for their support of the County Schools Facility Sales Tax. Your vote is more than just a “yes” on a ballot—it is a commitment to the future of our communities, our students, and public education throughout McLean County.

This referendum result reflects the trust you have placed in us, and we do not take that lightly. We are fully committed to honoring that trust by delivering on the priorities clearly outlined in the plan we shared with the public.

The revenue from this sales tax will be used in the ways promised:

- Enhancing school safety through secure entrances, updated infrastructure, and emergency systems.
- Improving student support with better facilities, updated technology, and expanded mental health resources.
- Modernizing buildings—many of which are aging and need critical repairs—to create environments where learning can thrive.
- Control over property tax requests, ensuring that this new funding source offsets local property tax burdens.

This is a moment of shared responsibility. You—our community—have shown your support. Now, we as school leaders must support you as promised. We will do so by creating and maintaining schools that are safe, inclusive, academically rigorous, and reflective of the high standards you expect.

We also recognize that this is not the end of the conversation. It is the beginning of a long-term partnership. We understand that trust must be earned—and re-earned—through transparency, fiscal responsibility, and regular updates about how these dollars are being invested and the impact they are having.

From every corner of McLean County, thank you. We are humbled by your belief in public education, and we are ready to go to work—together.

With gratitude,

The Superintendents of McLean County Public Schools



### **Buildings, Grounds, & Transportation**

- We are currently working through the permitting process for the future construction of the parking lot across from the elementary school, on south Harrison Street.

### **Upcoming Dates**

April 18 & 21

No School

April 22

Last day for County Clerk to certify election results

May 1

Last date to file Statement of Economic Interest

**May 6**

**Board Reorganization - 7pm**

May 12

Last day for Board to reorganize (40 days from election)

**May 20**

**Regular School Board Meeting**

May 23

Last Day of Student Attendance

May 27

Teacher Institute

**\*\* change from schedule**

# Ridgeview Jr-Sr High School

## School Board Report

### April 2025

- High School students have put in their selection for classes for the 2025-2026 school year and we are working to complete our master schedule
- The Illinois Assessment of Readiness and the Illinois Science Assessment has been completed for the Jr/Sr High School.
- The 5 Essentials Survey has been completed.
  - Junior High Students-100% Participation
  - High school Students-95% Participation (155/164)
  - Junior High Teachers-100% Participation
  - High School Teachers-90% Participation (18/20)
- Freshmen Orientation was held on Wednesday, April 2nd
  - Mr. Burke and Mr. Quinn presented to parents and students.
  - High School teachers were present and available to speak to parents and answer questions.
- Mr. Mustang was held on Friday, April 4th. Colton Snyder was named Mr. Mustang. The Senior Class raises approximately \$800 to apply towards graduation and their Senior Trip.
- Freshmen, Sophomores and Juniors took the PreACT and ACT on April 8th.
  - ACT's server was not working properly which caused issues in logging in. Students were able to complete the test on a modified schedule.
  - 4 Juniors will take make-up the ACT on Wednesday, April 16th
- James Bogue was recognized with the Outstanding Citizenship Award from The Son's of the American Revolution on April 10th.
- FFA -
  - FFA members have been to 3 Livestock Judging contests so far this spring with 2 more to go.
  - The Chapter Banquet was Sunday, April 13th with over 80 members and guests in attendance - awards were handed out and members were recognized for their accomplishments throughout the year.
- Current Sports
  - High School Track
  - High School Baseball
  - High School Softball
  - Junior High Track





## Elementary Principal's Report - April 2025

### Community Involvement and Awareness

- Second grade students attended their annual field trip to Gibson City Hospital on 4/10. This is a culminating experience after students have spent time learning about the human body and many of the body systems in their classroom.
- Mr. Young and I visited the Champions after school care program at two different schools in Naperville. We are ready to investigate the next steps to partner with them and hopefully get a program organized by the 25-26 school year.
- We are organizing a Read-A-Thon as a fundraiser for field day, guest speakers, and additional field trips or experiences for students. We are excited to stress the importance of reading with families while raising money for students. We've already raised over \$1000 and have just started the fundraiser. Thanks to the generosity of our families!

### Curriculum & Program Development/Staff Collaboration

- Teachers attended an SIP day on April 4th. We prepared for IAR testing, prepared for new English curriculum, and met as a Building Leadership Team to determine our school improvement goals for next year.
- Mrs. Green and I attended a workshop organized by the Center for Intensive Behavioral Supports dedicated to reviewing the principals and laws surrounding restraining and time out. We will use this information to complete our RTO plan for July.
- Mrs. Wilson, Mrs. Reckard, and Mrs. Manley attended a two day special education conference on March 18 and 19. They came back with lots of information about co teaching, supporting students with dyslexia, and special education scheduling.

### Students and Staff

- STANGS organized a GLOW dance for our elementary school boys on April 5th. We had over 30 families in attendance. Students enjoyed popping glow balloons, doing the limbo, and playing black light soccer. Thanks to STANGS for organizing this activity.
- Mr. Harms and Mrs. Nunamaker were recognized for their work on inclusion by the Central Illinois Down Syndrome Organization. They deserve congratulations for their efforts. They were featured in a piece on WGLT that can be found here:  
<https://www.wgl.org/local-news/2025-03-21/on-world-down-syndrome-day-ridgeview-educators-honored-for-inclusion>
- Students and staff members participated in a celebration assembly on Friday March 21st to celebrate the money raised by our students and community for The American Heart Association through the Kids Heart Challenge. Mr. Ludwig and Mrs. Hopt organized a students vs staff basketball game and halftime show. The students and teachers had a blast! Teachers are still undefeated, despite students eventually earning five points per basket and having the entire team on the floor.
- Student Council will be attending a celebratory field trip to see the Normal Cornbelters during education day. Up to this point, students have assisted in creating a "kindness chain" in February and encouraging student success on IAR in March. Thanks to Mrs. Beck, Mrs. Brinkman, and Miss Johnson for organizing activities for students.
- Illinois Assessment of Readiness (IAR) and Illinois Science Assessment (ISA) testing began on April 7th for all 3rd - 5th grade students. Thank you to Mrs. Jamison and Mrs. McCormick for organizing the testing. Students prepared with their teachers, completing

sample test items and familiarizing themselves with the assessment. Overall, the assessment went smoothly and we are completing make ups this week.

# April 2025 “Board Report”

*Mr. Cox - Assistant Principal*

## **Student Services:**

- Spring testing is in the books:
  - IAR/ISA Testing: Was held on Monday, March 17th thru Friday, March 21st. 6th, 7th, & 8th will ALL be taking the IAR test and the 8th graders ONLY will be taking the ISA test.
  - PACT / ACT Test was held on Tuesday, April 8th.
  - Window for Fastbridge testing will be April 28th thru May 9th.
- Requests for 2025-2026 courses/classes have been sent out to the students and parents.
- The Illinois 5Essentials Survey for students, teachers, and parents was open from February 18th to March 28th, 2025. Mr. Burke will (I believe) have a percentage of participation for our school.

## **Student Successes, Activities & Athletics:**

- ISU student nurses finished their last day of clinicals at Ridgeview on Wednesday, April 8th.
- Freshman Orientation was held on Tuesday, April 2nd at 6:00pm in the HS Gym. Mr. Burke and Mr. Quinn presented to the students and parents/guardians in attendance.
- Another successful day of School Improvement was held on Friday, April 4th. Thank you to Mrs. Jamison for getting things organized.

## **Upcoming Dates:**

- **4/8/25**-Pre-ACT and ACT-No Senior Attendance-Juniors leave after test
- **4/15/25**-Parent Advisory Meeting at 4:00 PM and Board Meeting at 6:00 PM
- **4/18/25**-No School
- **4/21/25**-No School
- **4/23/25**-High School Band & Choir Spring Concert
- **4/25/25**-Breakfast for Staff - which was won by Katie Moreland thru Grand Canyon University
- **4/25/25**-Staff Easter Egg Hunt
- **4/25/25-5/9/25**-Fastbridge Window
- **5/3/25**-Prom
- **5/5/25-5/9/25**-Teacher Appreciation Week
- **5/7/25**-Academic Awards 6:00pm
- **5/8/25**-Last Day of Senior Attendance and “Spark Fest”
- **5/9/25**-Graduation Practice
- **5/11/25**-Graduation
- **5/23/25**-Last Day of Student Attendance
- **5/27/25**-Teacher Institute

RIDGEVIEW HIGH SCHOOL

March 2025

		6th	7-8th	9-12th	6th Spec. Ed. Foster Child
A.	Days in Session	16	16	16	
B.	Enrollment	39	70	166	
C.	Total Days Present	594	1022	2389	
D.	Average Daily Attendance	37	64	149	
E.	Total Days Absent	30	94	256	
	Percent Attendance	95%	92%	90%	

V. List new students who entered this month:

Name	Date	from	Grade

W List students who transferred out - did not return.

Name	Date	from	Grade at Transfer
Annie Ranta	3/7/2025	homeschool	11
Sid Russo	3/18/2025	homeschool	8

  
Principals signature

4/3/25  
Prepared by

**RIDGEVIEW ELEMENTARY SCHOOL**

For the school month beginning March 1st through March 31st, 2025.

	Gen Ed Full Day Kdg.	Sped Full Day Kdg	Gen Ed Kdg Foster	Sped Kdg Foster	Gen Ed 1st-5th grd.	Sped 1st - 5th grd.	Sped. Foster Child	Gen Ed. Foster	Total
A. Number of days school was actually in session	16	16	16	16	16	16	16	16	
B. Total enrollment as of end of month	22	5	0	0	133	37	2	1	<b>200</b>
C. Total number of days of attendance of all pupils (Days Present)	334.50	66.50	0.00	0	2044.5	566	15	15.5	
D. Average daily attendance of all pupils	20.91	4.16	0.00	0.00	127.78	35.375	0.938	0.969	<b>190.13</b>
E. Total days absence of grades	17.5	13.5	0	0	82.5	26	2	0.5	<b>142</b>
	Pre-K Am Gen Ed	Pre-Am Sped	Pre-k PM Gen Ed	Pre-K PM Sped	Pre-k Gen Ed Foster	Pre-K Sped Foster	Total		
F. Number of days school was actually in session	15	15	15	15	15	15			
G. Total enrollment of 1/2 day pupils at end of month	11	6	14	5	2	0	<b>38</b>		
H. Total daily attendance of 1/2 day pupils (Days Present)	157.5	82	199	72	29	0			
I. Average daily attendance of 1/2 day pupils	10.5	5.467	13.267	4.8	1.933	0	<b>35.967</b>		
J. Absence of 1/2 day pupils	7.5	8	5	3	1	0	<b>24.5</b>		

K. List new students who entered this month:

Name	Date	Grade	Bus Rider
Corey Meadows	3/31/2025	5th	Yes

List students who dropped this month:

Name	Date	Grade	Bus Rider
Mi'Yani Rowry	3/13/2025	Pre-K	Yes
Johnny Porter	3/21/2025	3rd	yes



Principals signature

J. Scaggs

Prepared by

Effective Sept., 1998  
 Updated December 1, 2023

# Mandatory Board Member Training

Illinois General Assembly	Training Requirements	Who Must Receive Training	Timeline	Professional Development Opportunities
<p>Open Meetings Act 5 ILCS 120/1.05</p>	<p>Open Meetings Act's (OMA) general applicability, procedures, and legal requirements.</p> <p><i>Also requires board members who have completed the training requirement to file a copy of their certificate of completion with the school board.</i></p>	<p>Every school board member must receive training.</p> <p>A board member who has completed the training and filed a copy of the certificate of completion with the school board is not required to subsequently complete the training.</p>	<p>Board members must complete this training no later than 90 days after taking the oath of office.</p>	<p>IASB Online Learning</p>
<p>Professional Development Leadership Training 105 ILCS 5/10-16a</p>	<p>A minimum of four hours of Professional Development Leadership Training (PDLT), including education and labor law, financial oversight and accountability, fiduciary responsibilities, trauma-informed practices, and student outcomes.</p> <p><i>Also requires school districts to post on their websites the names of all board members who have successfully completed the training.</i></p>	<p>Every school board member elected, or appointed to fill a vacancy of at least one year's duration.</p> <p>A board member who has completed the training is not required to take this training again.</p>	<p>Board members must complete the training within the first year of the board member's first term.</p>	<p>IASB Online Learning</p>
<p>Performance Evaluation Reform Act 105 ILCS 5/24-16.5; 23 Ill. Admin. Code §51.235</p>	<p>A training program on Performance Evaluation Reform Act (PERA) evaluations.</p>	<p>School board members who participate in a vote on a dismissal based upon an "optional alternative evaluative dismissal process for PERA evaluations."</p>	<p>Prior to voting on a dismissal based upon an "optional alternative evaluative dismissal process for PERA evaluations."</p>	<p>IASB has included PERA content in all PDLT options.</p> <p>It is also a stand-alone course at IASB Online Learning.</p>

Please see **PRESS** policy 2:120, *Board Member Development*, for further information.

For more information about training and registration processes, please contact: Miranda Sexton, Training Development, (217) 528-9688, ext. 1118. For other questions, please contact: Ummehani Faizullahoy, Office of General Counsel, (630) 629-3776, ext. 1227.

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225-259-TD



[www.iasb.com](http://www.iasb.com)



Erik Young &lt;eyoung@ridgeview19.org&gt;

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**McLean\*USD19\*Ridgeview (17-064-0190-26): FOIA REQUEST #1**

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ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Sat, Mar 15, 2025 at 11:44 PM

To: "eyoung@ridgeview19.org" &lt;eyoung@ridgeview19.org&gt;

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Reply above this line.

**Date: March 14, 2025****Subject Line: McLean\*USD19\*Ridgeview (17-064-0190-26): FOIA REQUEST #1**

Dear Superintendent,

See attached FOIA Request.

When initially responding to the attached FOIA request, please send the first response as a "Reply" email to [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) rather than starting a new thread via a new email. If both parties respond in the same manner (responding to the most recent inbound email from the other party) until the request is fulfilled, there will only be one email thread. Additionally, please remove any "Re: " prefix (or any other "Reply" abbreviation, if any) from the subject line prior to clicking "Send" to ensure that all "Reply" emails related to this request have the same exact "Subject" line text (see above) for sorting purposes. This approach aligns with the statutory duty under 5 ILCS 140/3.5(a)(4), which requires the retention of written communications and responses. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance with the Illinois Freedom of Information Act. Thank you in advance for your cooperation in maintaining the suggested structured communication practice, which we both should be able to agree, is essential for efficient communications, record-keeping, and compliance.

Thus, all written communications surrounding the fulfillment of this FOIA can be archived (print-to-PDF) by both the FOIA officer and the requester as a single document, maintaining a clear and organized record of our interaction.

The 5-day due date for this request is: Friday, March 21, 2025

Thank you for your immediate attention to this public records request.

**Email Address:**[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

Sent with [Proton Mail](#) secure email.

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 **FOIA\_ad.cuius.bonum@proton.me\_Request #1\_20250314.pdf**  
127K

*NOTICE: When responding to this request, please send your response as a "Reply" email to the original inbound email [ad.cuius.bonum@proton.me] rather than starting a new thread. To maintain a single thread, please ensure that each subsequent response is sent as a "Reply" to the most recent inbound email from the other party. Additionally, please remove any "Re: " prefix (or any other "Reply" abbreviation, if any) from the subject line prior to clicking "Send" to ensure that all emails related to this request have the same exact "Subject" line text for sorting purposes. This approach aligns with the statutory duty under 5 ILCS 140/3.5(a)(4), which requires the retention of written communications and responses, ensuring efficient compliance with the Illinois Freedom of Information Act. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction. In accordance with the Act's emphasis on providing records "as expeditiously and efficiently as possible," we appreciate your prompt and efficient handling of this request.*

*Thank you in advance for your cooperation in maintaining the suggested structured communication practice, which we both should be able to agree, is essential for efficient communications, record-keeping, and compliance.*

**March 14, 2025**

**RE: FOIA Request #1 for Financial Records data (5 ILCS 140/2.5)**

Dear Superintendent,

## **INTRODUCTION**

We are writing to submit a request under the Illinois Freedom of Information Act (5 ILCS 140) for public records. We are submitting this request for non-commercial purposes. As such, we expect a response by Friday, March 21, 2025, which is five working days from the date of receipt by the public body (5 ILCS 140/3(d)).

If you are the appointed Freedom of Information Act officer for this public body, please acknowledge receipt of this request and confirm that it is being processed. If you are not the FOIA officer responsible for handling financial records, please immediately forward this request to the Treasurer, who is the legal custodian of the school district's funds and maintains the records related to financial transactions, fund balances, and checking accounts. Please add our email address, **ad.cuius.bonum@proton.me**, as a "Cc" to any email forwarding this FOIA request to either the Treasurer or FOIA officer, so that we are made aware that the process of a reply has begun.

As the Superintendent and "Head of the public body" under the Illinois FOIA statute, you have a statutory duty to ensure compliance with this request. According to the statute, "Head of the public body" means the president, mayor, chairman, or other chief executive or administrative officer elected or appointed to the office of the public body, or, in the case of a public body that does not have an elected or appointed chief executive or administrative officer, the person who is

responsible for conducting the affairs of the public body (5 ILCS 140/2). This designation is crucial for maintaining accountability and ensuring that FOIA requests are handled properly, as it creates a clear line of responsibility for compliance with the Act.

The Illinois General Assembly included this definition to ensure that there is a specific individual accountable for compliance, aligning with the FOIA's purpose of promoting transparency and accountability in government operations. The preamble to the FOIA emphasizes the importance of transparency and accountability, and by designating a "Head of the public body," the statute reinforces these principles by providing a structured approach to compliance.

We are submitting this request to the official email address designated by the Illinois State Board of Education for communication with the school district's chief administrator. This ensures that the request is directed to the appropriate individual responsible for ensuring full compliance with the FOIA statute.

We **demand** that our email address, **ad.cuius.bonum@proton.me**, be added to the contact list within the email program of the Head of the public body, FOIA officer(s), and Treasurer. This is essential to prevent future communications from being inadvertently flagged as spam or junk mail. Failure to do so could lead to delayed or missed responses to subsequent requests. Failure to update the contact list after being explicitly instructed to do so, and despite being informed of the importance of this action to prevent emails from being flagged as spam, may be considered a negligent or bad faith act. This negligence could lead to missed or delayed responses to subsequent FOIA requests, which could be asserted as part of any civil action taken to enforce compliance with the Act. We will not tolerate any attempts to avoid compliance through technical oversights or negligence.

As required by the Illinois Freedom of Information Act, we expect a timely response and full compliance with this request. Failure to comply may result in legal action to enforce our rights under the Act.

## **REQUESTED RECORDS**

We are requesting the actual electronic data maintained by the Treasurer's office for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years 2024, 2014, and 2004 by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This includes all relevant financial data from districts that, at the time, were separate entities but now form part of the current district. For example, if Districts #100 and #200 were separate in 2004 but consolidated into District #300 in 2010, we would request data for Districts #100 and #200 individually for 2004, and then only for District #300 for 2014 and 2024. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

These records should be provided in their native electronic format, as they are maintained by the Treasurer. Specifically, we are seeking the data contained within each cell of the Excel worksheets used by the Treasurer to track these financial transactions. This data should be provided in a single Excel workbook file, with each fiscal year's data on a separate worksheet tab. We suggest labeling each tab as "FYxxxx," where "xxxx" represents the respective fiscal year (e.g., FY2024, FY2014, and FY2004). The requested format for the data within each tab is as follows:

- **Column A: Fiscal Year** - The specific fiscal year for which the data applies (e.g., 2024, 2014, and 2004).
- **Column B: Person/Firm/Contractor Name** - The full name of the person, firm or contractor receiving payments.
- **Column C: Aggregate Amount Paid** - The total aggregate dollar amount paid to each vendor or contractor for the respective fiscal year.

	A	B	C	D
1	Fiscal Year	Person, Firm, or Corp	Aggregate Amount	
2	2024	Acme Books	\$4,235.00	
3	2024	Apple Computer	\$4,235.00	
4	2024	Ameren Illinois	\$76,511.24	
5	2024			
6	2024			
7	2024			
8	2024			
9	2024			
10	2024			
11	2024			
12	2024			
13				
14				

By maintaining a structured system gathering expenditure data for vendors, contractors, individuals, etc. at or greater than \$500 in a single, organized file, this approach transforms raw data into actionable information. It creates a centralized repository that can be easily updated annually by the Treasurer, allowing for seamless additions of new fiscal year data. This "evergreen" file will serve as a valuable resource, first and foremost, for the elected members of the Board of Education who collectively oversee the public body, secondly for the taxpayers who fund the public body, and also for parents, employees, media, academic researchers, and other community stakeholders, enhancing transparency and facilitating informed decision-making and long-term analysis of financial trends. It also aligns with best practices for record-keeping and compliance, ensuring that financial information remains accessible and organized over time.

In the event that we submit subsequent FOIA requests for additional fiscal years, we kindly request that these new data sets be added to the same Excel workbook file, maintaining the same format and organization. This will allow us to keep all relevant data in a single, searchable file, enhancing our ability to analyze and compare financial information across multiple years.

### **FORMAT AND DELIVERY**

Pursuant to 5 ILCS 140/3(e), we request that these records be provided in an electronic format, as they are already maintained in such a format for submission to the ISBE. This will ensure compliance with the Act's provisions regarding the provision of records in a reasonable electronic format.

We request that the Treasurer certify the electronically maintained data in a manner similar to the following:

"I, [Treasurer's Name], Treasurer of [School District Name, County and RCDT Number], do hereby certify that the attached records, which consist of expenditure data for vendors, contractors, and individuals (i.e., excluding the salaries and benefits of staff and employees), at or greater than \$500 for the fiscal years 2024, 2014, and 2004, are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. These records are provided in response to a Freedom of Information Act request received by the public body on [Date Received], as evidenced by the email server timestamp. I further certify that these records include all information responsive to the request and that no other records exist that are not included in this response."

Additionally, we request a waiver of any applicable certification fee, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

### **STATUTORY REQUIREMENTS AND EXPECTATIONS**

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements. Public bodies are required to respond to requests within five working days after receipt of the request, unless an extension is properly justified (5 ILCS 140/3(d)).

Any failure to comply with this request will be viewed as indifference or negligence in fulfilling statutory duties. If necessary, we will pursue all available legal remedies, including filing complaints for official misconduct under Section 33-3 of the Illinois Criminal Code (720 ILCS 5/33-3), which may result in felony charges against responsible officials, including the Superintendent. Additionally, we may seek injunctive relief, attorney fees, and civil penalties as provided under the Illinois Freedom of Information Act, to ensure that our rights under FOIA are respected.

### **CONCLUSION AND NEXT STEPS**

We understand that the Act permits a public body to charge a reasonable copying fee not to exceed the actual cost of reproduction. However, we are requesting a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds. By disclosing these records, the public can better understand how financial resources are allocated and ensure that they are used efficiently and effectively.

Thank you.

**Email Address:**

ad.cuius.bonum@proton.me

**Email Body:**

---

Reply above this line.

**Date: March 14, 2025**

**Subject Line: [County\*Type+#\*Name (xx-xxx-xxxx-xx): FOIA REQUEST #1]**

Dear Superintendent,

See attached FOIA Request.

When initially responding to the attached FOIA request, please send the first response as a "Reply" email to **ad.cuius.bonum@proton.me** rather than starting a new thread via a new email. If both parties respond in the same manner (responding to the most recent inbound email from the other party) until the request is fulfilled, there will only be one email thread. Additionally, please remove any "Re: " prefix (or any other "Reply" abbreviation, if any) from the subject line prior to clicking "Send" to ensure that all "Reply" emails related to this request have the same exact "Subject" line text (see above) for sorting purposes. This approach aligns with the statutory duty under 5 ILCS 140/3.5(a)(4), which requires the retention of written communications and responses. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance with the Illinois Freedom of Information Act. Thank you in advance for your cooperation in maintaining the suggested structured communication practice, which we both should be able to agree, is essential for efficient communications, record-keeping, and compliance.

Thus, all written communications surrounding the fulfillment of this FOIA can be archived (print-to-PDF) by both the FOIA officer and the requester as a single document, maintaining a clear and organized record of our interaction.

The 5-day due date for this request is: Friday, March 21, 2025

Thank you for your immediate attention to this public records request.

**Email Address:**

**ad.cuius.bonum@proton.me**



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #2 for Financial Records Data ... Fiscal Years 2019, 2009, and 1999 (5 ILCS 140/2.5) (ROE Grouping - 17)

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Fri, Mar 21, 2025 at 4:45 PM

To: "dgoebel@cUSD15.org" <dgoebel@cUSD15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rooks creek.k12.il.us" <beant@rooks creek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyurko@hartem.org" <jyurko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

---

Reply above this line.

**March 21, 2025**

Subject: FOIA REQUEST #2 for Financial Records Data ... Fiscal Years 2019, 2009, and 1999 (5 ILCS 140/2.5) (ROE Grouping - 17)

Dear Superintendent,

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. Note that there is no attachment to this FOIA #2; instead, all instructions found in FOIA #1 should be referenced and adhered to for this request as well. This serves as a reminder that you are bound by the same requirements and expectations outlined in FOIA #1. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1 but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

REQUEST #2

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2019, 2009, and 1999** by each school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2019, 2009, and 1999** as additional worksheet tabs to the Excel workbook delivered for FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing six tabs (FY2024, FY2019, FY2014, FY2009, FY2004, and FY1999), organizing all responses to date in one file. If this is not feasible, please provide the data for **FY2019, FY2009, and FY1999** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years 2019, 2009, and 1999.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: Friday, March 28, 2025

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: "**FOIA Request #\_\_ For Public Records (Date: Day, Month, 2025)**". For such emails:

1. *If not already done so in response to a previous FOIA request, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:*
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the "**Send read receipt**" option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

1. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2**

**above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

2. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
3. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

Footer Notice: Trusted Contact (v1.30)

Created with the assistance of:

Sent with [Proton Mail](#) secure email.



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #3\_March 23, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Sun, Mar 23, 2025 at 9:16 PM

To: "dgoebel@cUSD15.org" <dgoebel@cUSD15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rooks creek.k12.il.us" <beant@rooks creek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyurko@hartem.org" <jyurko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsrailers.org" <dstricklin@lchsrailers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. FOIA #1 is attached only for reference purposes. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 23, 2025**

Subject: FOIA REQUEST #3\_March 23, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1 but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #3: FY2020, FY2010, FY2000**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2020, 2010, and 2000** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2020, 2010, and 2000** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2020, 2010, and 2000** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2020, 2010, and 2000**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: Friday, March 28, 2025.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: "**FOIA Request #X\_Date\_RequestedRecord(s)\_Tags**". For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the "**Send read receipt**" option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

Created with the assistance of:

[perplexity.ai](https://perplexity.ai)

Sent with [Proton Mail](#) secure email.

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 **FOIA\_ad.cuius.bonum@proton.me\_Request #1\_20250314.pdf**  
127K



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #4\_March 24, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

1 message

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Mon, Mar 24, 2025 at 9:58 PM

To: "dgoebel@cusd15.org" <dgoebel@cusd15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rookscreek.k12.il.us" <beant@rookscreek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyrko@hartem.org" <jyrko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 24, 2025**

Subject: **FOIA REQUEST #4**\_March 24, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, and FOIA #3, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #4: FY2021, FY2011, FY2001**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2021, 2011, and 2001** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2021, 2011, and 2001** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2021, 2011, and 2001** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2021, 2011, and 2001**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: Monday, March 31, 2025.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: "**FOIA Request #X\_Date\_RequestedRecord(s)\_Tags**". For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the "**Send read receipt**" option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

Created with the assistance of:

[perplexity.ai](https://www.perplexity.ai)

Sent with [Proton Mail](https://proton.me) secure email.



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #5 March 25, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

1 message

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Tue, Mar 25, 2025 at 10:24 PM

To: "dgoebel@cusd15.org" <dgoebel@cusd15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rookscreek.k12.il.us" <beant@rookscreek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyrko@hartem.org" <jyrko@hartem.org>, "jspang@mpulaski.k12.il.us" <jspang@mpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

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Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 25, 2025**

Subject: **FOIA REQUEST #5** March 25, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3 and FOIA #4, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

**REQUEST #5: FY2022, FY2012, FY2002**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2022, 2012, and 2002** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years 2022, 2012, and 2002 as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years 2022, 2012, and 2002 in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years 2022, 2012, and 2002.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: Tuesday, April 1, 2025.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: "**FOIA Request #X\_Date\_RequestedRecord(s)\_Tags**". For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the "**Send read receipt**" option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

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[perplexity.ai](#)

Sent with [Proton Mail](#) secure email.



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #6 March 26, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

1 message

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Wed, Mar 26, 2025 at 8:57 PM

To: "dgoebel@cusd15.org" <dgoebel@cusd15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rookscreek.k12.il.us" <beant@rookscreek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyrko@hartem.org" <jyrko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

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Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 26, 2026**

Subject: **FOIA REQUEST #6** March 26, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3, FOIA #4 and FOIA #5, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

**REQUEST #6: FY2023, FY2013, FY2003**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2023, 2013, and 2003** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2023, 2013, and 2003** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2023, 2013, and 2003** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2023, 2013, and 2003**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: **Wednesday, April 2, 2025**.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: **"FOIA Request #X\_Date\_RequestedRecord(s)\_Tags"**. For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the **"Send read receipt"** option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

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Sent with [Proton Mail](#) secure email.



Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #7 March 28, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

1 message

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Fri, Mar 28, 2025 at 7:38 AM

To: "dgoebel@cusd15.org" <dgoebel@cusd15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rookscreek.k12.il.us" <beant@rookscreek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyrko@hartem.org" <jyrko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 28, 2026**

Subject: **FOIA REQUEST #7** March 28, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3, FOIA #4, FOIA #5 and FOIA #6, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #7: FY2018, FY2008, FY1998**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2018, 2008, and 1998** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2018, 2008, and 1998** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2018, 2008, and 1998** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2018, 2008, and 1998**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: **Friday, April 4, 2025**.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: "**FOIA Request #X\_Date\_RequestedRecord(s)\_Tags**". For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the "**Send read receipt**" option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

This notice serves as written documentation of your awareness regarding proper handling of communications from this email address.

Be advised that all actions or inactions related to this FOIA request will be meticulously documented and may be used as evidence in any subsequent legal proceedings.

**Govern yourselves accordingly.**

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Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #8 March 29, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Sat, Mar 29, 2025 at 11:19 PM

To: "dgoebel@cUSD15.org" <dgoebel@cUSD15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rooks creek.k12.il.us" <beant@rooks creek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyurko@hartem.org" <jyurko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 29, 2026**

Subject: **FOIA REQUEST #8** March 29, 2026\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3, FOIA #4, FOIA #5, FOIA #6, and FOIA #7, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #8: FY2015, FY2005**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2015 and 2005** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2015 and 2005** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2015 and 2005** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2015 and 2005**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: **Friday, April 4, 2025**.

Thank you for your immediate attention to this public records request.

**Email Address:**

[ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me)

**NOTICE:**

This email constitutes a formal Freedom of Information Act (FOIA) request when the subject line follows a format similar to: **"FOIA Request #X\_Date\_RequestedRecord(s)\_Tags"**. For such emails:

1. *If not already done so in response to a previous FOIA request*, immediately add [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me) as a trusted contact in all email accounts maintained by, or otherwise confirm that this email address has been added as a trusted contact in all email accounts maintained by:
  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the **"Send read receipt"** option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

**FAILURE TO COMPLY** with these directives may result in:

4. Constructive denial of the FOIA request due to non-response within the statutorily mandated timeframe. **Note: "The FOIA request was routed to a spam folder" will not be considered a valid excuse, as compliance with directives #1 and #2 above effectively eliminates this possibility. The court is unlikely to find "the dog ate the requester's well-drafted**

**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
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Erik Young &lt;eyoung@ridgeview19.org&gt;

## FOIA REQUEST #9 March 30, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Sun, Mar 30, 2025 at 4:08 PM

To: "dgoebel@cusd15.org" <dgoebel@cusd15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rooks creek.k12.il.us" <beant@rooks creek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyurko@hartem.org" <jyurko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsraillers.org" <dstricklin@lchsraillers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

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***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 30, 2025**

Subject: **FOIA REQUEST #9** March 30, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3, FOIA #4, FOIA #5, FOIA #6, FOIA #7 and FOIA #8, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #9: FY2016, FY2006**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2016 and 2006** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2016 and 2006** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2016 and 2006** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2016 and 2006**.

We request a waiver of any applicable copying or processing fees, as this request serves the public interest by promoting transparency and accountability in the use of public funds.

Please add our email address, [ad.cuius.bonum@proton.me](mailto:ad.cuius.bonum@proton.me), to your contact lists to prevent future communications from being flagged as spam.

Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: **Friday, April 4, 2025**.

Thank you for your immediate attention to this public records request.

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  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
  - b) The Head of the public body as defined in **5 ILCS 140/2(e)**
2. Implement appropriate email filtering rules to ensure communications from this address are not diverted to spam, junk, or quarantine folders.
3. Acknowledge receipt of the initial FOIA request email by clicking the **"Send read receipt"** option in your email client on the same date as received or the next business day. This action:
  - a) Confirms the date and time the FOIA request was sent, as stated in the subject line
  - b) Establishes the timestamp for calculating all subsequent statutory deadlines under FOIA
  - c) Initiates an outbound email from your public body to our address, improving future deliverability

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**FOIA" arguments persuasive, especially when the dog should have been put on a leash (as per directives #1 and #2) when warned via this Notice.**

5. A determination that the public body has "*acted in bad faith*" as contemplated by **5 ILCS 140/11(j)**, potentially subjecting the public body to civil penalties.
6. Immediate legal action to compel compliance with FOIA and to seek all available remedies under Illinois law.

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## FOIA REQUEST #10 March 31, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

ACB &lt;Ad.Cuius.Bonum@proton.me&gt;

Mon, Mar 31, 2025 at 3:00 AM

To: "dgoebel@cUSD15.org" <dgoebel@cUSD15.org>, "hstanifer@blueridge18.org" <hstanifer@blueridge18.org>, "mcguckinr@woodland5.net" <mcguckinr@woodland5.net>, "pcrane@prairiecentral.org" <pcrane@prairiecentral.org>, "rhansen@fc74.org" <rhansen@fc74.org>, "jkilgore@pontiac90.org" <jkilgore@pontiac90.org>, "delongj@dwight.k12.il.us" <delongj@dwight.k12.il.us>, "beant@rooks creek.k12.il.us" <beant@rooks creek.k12.il.us>, "rvincent@cornellgradeschool.org" <rvincent@cornellgradeschool.org>, "weavermic@pontiac429.org" <weavermic@pontiac429.org>, "markh@odell.k12.il.us" <markh@odell.k12.il.us>, "doughang@saunemin.org" <doughang@saunemin.org>, "bennettjp@tripointschools.org" <bennettjp@tripointschools.org>, "jyurko@hartem.org" <jyurko@hartem.org>, "jspang@mtpulaski.k12.il.us" <jspang@mtpulaski.k12.il.us>, "kfroebe@lincoln27.net" <kfroebe@lincoln27.net>, "lirwin@cel61.com" <lirwin@cel61.com>, "cshaver@nhm88.com" <cshaver@nhm88.com>, "hbaker@wlb92.org" <hbaker@wlb92.org>, "dstricklin@lchsrailers.org" <dstricklin@lchsrailers.org>, "baughmanj@leroyk12.org" <baughmanj@leroyk12.org>, "bderges@tri-valley3.org" <bderges@tri-valley3.org>, "taylorl@husd4.org" <taylorl@husd4.org>, "weikle@unit5.org" <weikle@unit5.org>, "pdeters@lexington.k12.il.us" <pdeters@lexington.k12.il.us>, "laura.odonnell@olympia.org" <laura.odonnell@olympia.org>, "eyoung@ridgeview19.org" <eyoung@ridgeview19.org>, "mouser@district87.org" <mouser@district87.org>

Reply above this line.

***NOTICE:** Please refer to FOIA #1's Notice section (dated March 14, 2025) for detailed instructions on handling this request. In summary, please respond as a "Reply" to this email, removing any "Re: " prefix or other "Reply" abbreviation from the subject line. By maintaining a single thread, we can ensure that all communications are efficiently organized and retained, facilitating compliance and making it easier to track and archive our interaction.*

**March 31, 2025**

Subject: **FOIA REQUEST #10** March 31, 2025\_Financial Records Data (5 ILCS 140/2.5)\_ROE Grouping - 17

Dear Superintendent,

This request is submitted for non-commercial purposes under the Illinois Freedom of Information Act (5 ILCS 140). It is similar to FOIA #1, FOIA #2, FOIA #3, FOIA #4, FOIA #5, FOIA #6, FOIA #7, FOIA #8 and FOIA #9, but seeks financial data for different fiscal years. Please refer to FOIA #1 for detailed instructions on handling this request, including the format for the data and the structured communication practice.

### **REQUEST #10: FY2017, FY2007**

We are requesting the actual electronic data maintained by the district's Treasurer for the annual expenses paid to identified vendors, firms, and individuals for the fiscal years **2017 and 2007** by the school district, including any predecessor districts that existed at the end of each respective fiscal year and have since consolidated or annexed into the current district. This request specifically excludes salaries, wages, and benefits paid to staff members. We are interested in vendors, firms, and individuals who have received total payments of \$500 or more for each fiscal year, regardless of whether this total comes from a single payment or multiple payments.

For convenience and organization, we suggest adding the data for fiscal years **2017 and 2007** as additional worksheet tabs to the Excel workbook delivered to us in response to FOIA #1 (containing FY, 2024, FY2014, and FY2004). This would result in a single Excel workbook containing multiple "annual" tabs, organizing all responses to date in one file. If this is not feasible, please provide the data for fiscal years **2017 and 2007** in a separate Excel workbook following the same format as specified in FOIA #1.

We request that each district's Treasurer certify the electronically maintained data. The certification should be similar to the one requested in FOIA #1, stating that the records are true, correct, and complete copies of all relevant records found in the files of the Office of the School Treasurer, official custodian of all district money as well as all investments owned by the district. This certification should cover the data for fiscal years **2017 and 2007**.

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Under the Illinois Freedom of Information Act, all records in the custody or possession of a public body are presumed to be open to inspection or copying, unless the public body can prove by clear and convincing evidence that the records are exempt from disclosure (5 ILCS 140/1.2). We expect a timely response and adherence to the statutory requirements.

The 5-day due date for this request is: **Monday, April 7, 2025**.

Thank you for your immediate attention to this public records request.

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  - a) The designated FOIA Officer(s) of your public body  
*"Each public body shall designate one or more officials or employees to act as its Freedom of Information officer or officers." (5 ILCS 140/3.5)*
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# Municipal Bond Tax Exemption: History, Justifications, Criticisms and Consideration of Reforms

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**Policy Brief**  
**April 2025**



THE UNIVERSITY OF CHICAGO

**HARRIS SCHOOL  
OF PUBLIC POLICY**

Center for Municipal Finance



The University of Texas at Austin

**Center on Municipal Capital Markets**

*Lyndon B. Johnson School of Public Affairs*

# Contents

I.	Introduction	1
II.	Why do State and Local Governments Need to Finance Infrastructure?	1
III.	History of Tax Exemption	4
IV.	Mechanics of Tax Exemption	6
V.	Types of Tax-Exempt Securities	10
VI.	Justifications of Tax Exemption	13
VII.	Projects Financed by Tax-Exempt Securities	17
VIII.	Criticisms of Tax Exemption	20
IX.	Benefits of Tax Exemption Relative to Direct Subsidy Bonds	23
X.	Considerations of Reforms to Tax Exemption	26
XI.	Key Takeaways	42
XII.	References	44

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## Acknowledgements

The following individuals contributed to this report: Michael Granof, Celine Kim and Anisha Bhattaru. No outside organizations provided any financial support. The report is the sole expression of the collective views of its authors.

# I. Introduction

Over the past couple months, our respective Centers have fielded dozens of questions – from state and local governments, elected officials, regulators, investors, journals, and others – about the federal tax exemption on municipal bonds. Most of those questions are motivated by the tax policy debate now unfolding in Congress. Much of that debate has focused on the advantages and disadvantages of eliminating certain tax expenditures – including the exemption on municipal bond interest – to capture additional federal tax revenue to offset the cost of extending the tax cuts originally included in the Tax Cuts and Jobs Act of 2017. We believe a policy discussion on the merits of tax expenditures in general and municipal bond tax exemption in particular is wholly appropriate exercise to ensure tax code provisions are accomplishing their objectives.

As that debate has unfolded, many have turned their attention toward this otherwise esoteric corner of public finance asking a variety of fundamental and technical questions. This paper is an attempt to answer those questions. Our goal in writing it is to ensure that policymakers have access to a concise summary of the best available evidence surrounding the exemption’s history, justification and impact.

This paper proceeds in two parts. In the first part (sections I-IX), we outline the history and motivation for the exemption, and how the exemption facilitates state and local government investments in critical public infrastructure. This section also includes a brief overview of the foundational finance concepts necessary to understand how the exemption works in practice as well as some of the conceptual and operational criticisms often levied against this tax expenditure. In the second section (sections X and XI), we consider eight different proposed reforms that would limit the size and/or scope of the exemption in an effort to recapture foregone federal revenue. The reforms considered are not an exhaustive list but simply reflect our understanding of the various reforms potentially being considered by the 119<sup>th</sup> Congress.

## II. Why do State and Local Governments Need to Finance Infrastructure?

At a time when there is widespread agreement that the federal debt is reaching unsustainable levels, one can legitimately question why the federal government should not only encourage, but also subsidize, borrowing on the part of state and local governments. The answer, in brief, is that municipal borrowing enhances the quality of life for the citizenry at-large while corresponding promoting economic equity.

The American Society of Civil Engineers in its most recent “report card” gave the country’s infrastructure a grade of C ([American Society of Civil Engineers, 2025](#)). That was an average of 18 different categories, including bridges, airports, and ports. Hence, several types, notably dams, schools and roads, received grades of D. Of course, one

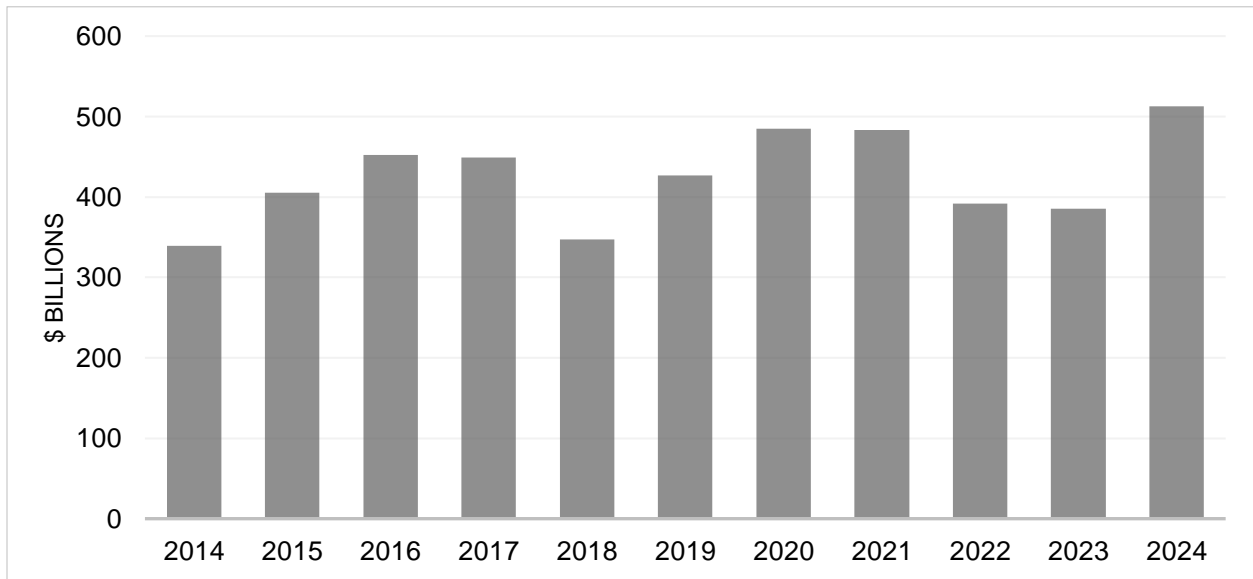
doesn't need professional engineers to remind us of the deficiencies of our infrastructure. The California wild fires and North Carolina floods did that. Anecdotally, anyone who spent hours in traffic, lost residential electricity after a routine rain storm or was stuck in an overcrowded, under air-conditioned subway car would further attest that at least parts of our infrastructure are strictly third world. U.S. infrastructure impacts the daily lives of all its citizens; it needs to be brought into the 21<sup>st</sup> century.

Infrastructure is expensive. Paying for it with debt rather than savings or current operating revenues is not a mark of profligacy or poor fiscal management. Rather, is the conceptually right way to go. Major infrastructure projects typically take several years to construct and have long useful lives. Accordingly, they provide benefits over multiple years, starting from the date they are first put into use. It would be unreasonable to impose their entire acquisition costs on the taxpayers of the years in which they are constructed or are first put into service – those who, in fact, have received none of the benefits. Therefore, to ensure what is commonly referred to as “interperiod” or “intergenerational” equity, governments issue municipal securities which are structured with “serial” bonds, which mature in installments over time (often decades) rather than on a single date, to finance major infrastructure projects. The costs of repaying the bonds thereby fall upon multiple generations of taxpayers who, not coincidentally, are the beneficiaries of the infrastructure project.

The history of municipal bonds can be traced back to the early Renaissance, when Italian city-states borrowed from wealthy banking families. Massachusetts was said to have issued the first municipal bond in 1751 and the thirteen colonies borrowed heavily to finance the revolutionary war – obligations that were later assumed by the federal government ([SEC Historical Society, 2025](#)). Then, starting in 1812, New York City issued bonds to fund the Erie canal. Thereafter, municipal bonds facilitated the 19<sup>th</sup> century boom in construction of roads, canals, railroads and other infrastructure projects. Unfortunately, municipal bonds were at the center of 19<sup>th</sup> century cycles of boom and bust and in both 1837 and 1873 speculative bubbles burst, resulting in many state and local governments defaulting on their bond obligations resulting in temporary slowdowns in municipal borrowing. The 16<sup>th</sup> Amendment and the accompanying Revenue Act of 1913 gave a major boost to the municipal bond market. By providing the advantage of tax exemption relative to both equities and other forms of debt, they opened the way for a sizable 20<sup>th</sup> century expansion of the municipal securities market, one that continues today.

Municipal issuers sold \$513 billion in municipal bonds in 2024. \$450 billion of this amount was sold tax-exempt with the remaining amount issued as taxable securities ([Municipal Securities Rulemaking Board, 2025](#)). As shown in Figure 1, annual issuance has remained relatively stable over the last ten years ranging between the low \$400 billion to \$500 billion. As of 2024, there were approximately \$4.2 trillion of municipal bonds outstanding ([SIFMA, 2025](#)). This compares with \$11.2 trillion in U.S. corporate bonds ([SIFMA, 2025](#)).

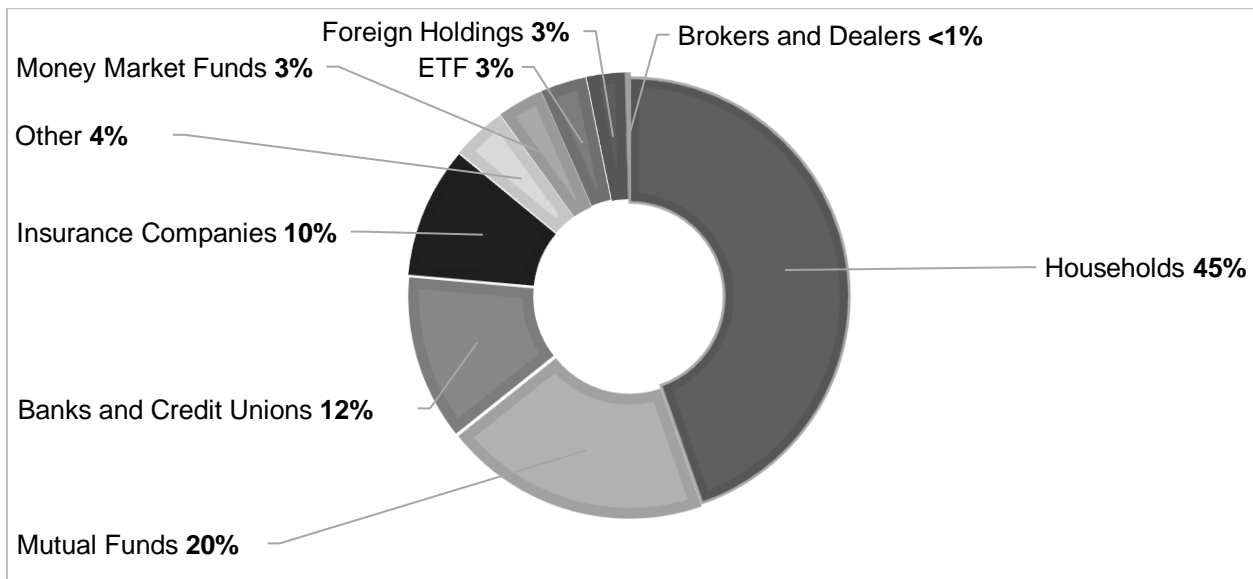
**Figure 1: Total New Municipal Bond Issuance by Year (2014-2024)**



Source: [SIFMA, 2025](#)

In terms of the other side of the transaction, Figure 2 shows that individual investors are the most prominent of buyers of municipal bonds, holding over 45 percent of the amount outstanding, as detailed in the chart below ([Board of Governors of the Federal Reserve System, 2025](#)). Individual investors are followed by mutual funds (20 percent), banks and credit unions (12 percent) and insurance companies (10 percent). By contrast, pension funds, universities and other entities that are not subject to income taxes generally do not invest in tax exempt municipal bonds, because the securities pay lower interest rates with no offsetting tax advantages.

**Figure 2: Holders of Municipal Bonds, December 2024**



Source: [Board of Governors of the Federal Reserve System, 2025](#)

Beyond the issuers and buyers of municipal securities, there is one other very important stakeholder in the municipal bond market, namely the federal government. By granting federal tax exemption on municipal securities for the purpose of reducing the financing cost to borrowers, the federal government forgoes tax revenues that it would have received in the absence of tax exemption. How much is the budgetary cost to the federal government of providing this tax benefit?

The Treasury Department estimated that the elimination of tax exemption on all municipal bonds would have produced over \$52 billion in new tax revenues for the federal government in 2024 based on the current amount of tax-exempt debt outstanding ([U.S. Department of the Treasury, 2025](#)). The Congressional Budget Office estimated the elimination of tax exemption on outstanding “qualified” private activity bonds (PABs), tax-exempt bonds that benefit private entities, would produce \$43 billion in new tax revenues to the federal government between 2025 and 2034 ([Congressional Budget Office, 2024](#)). The next section details the legal and policy history of municipal bond tax exemption.

### III. History of Tax Exemption

The granting of tax exemption on municipal securities has been debated for decades. Such debates have evolved with constitutional and statutory law as well as Supreme Court rulings. The types of municipal bonds have also changed as result of these legal developments.

#### ***Early Legal Foundations***

The prevailing feature of most municipal bonds is tax exemption. As will be discussed later, the existence of tax exemption allows municipal borrowers to finance their infrastructure at lower interest rates than if the bonds were taxable. Such lower interest rates facilitate greater capital investment by state, local and non-profit borrowers. Federal tax exemption is essentially an indirect subsidy (provided via the income tax code) granted by the federal government to municipal borrowers. The federal government could provide the same subsidy support directly through greater cash or grant assistance to these entities for infrastructure development while disallowing the tax-exempt status of their bonds. Such direct subsidy approach is a reform used in the past and will be discussed later in this report.

Early legal foundations for the tax-exempt nature of municipal bonds started with the principle of intergovernmental tax immunity established in *McCulloch v Maryland* (1819), where the Supreme Court ruled that states could not tax federal institutions ([Johnson and Rubin, 1998](#)). This principle was later extended in *Collector v. Day* (1871), where the Supreme Court ruled it unconstitutional for the federal government to tax the salary of a state judge. This introduced the concept of reciprocal intergovernmental immunity, which prevents state and federal governments from imposing taxes on one another. ([Johnson and Rubin, 1998](#)).

Reciprocal immunity was further enforced in *Pollock v. Farmers' Loan & Trust Co.* (1895), where the court ruled that the federal government did not have power to tax interest on state securities or state property. However, this decision was overturned with the ratification of the Sixteenth Amendment in 1913, which gave the federal government the right to levy taxes on all types of income, including income from state and local municipal bonds ([Caudill, 2017](#)). The amendment was codified with the passing of the Revenue Act of 1913, which exempted interest on state and local debt. Later in 1939, the US Supreme Court overturned *Collector v. Day* (1871), removing intergovernmental tax exemptions and thus allowing taxes on state salaries ([Johnson, Luby & Moldogaziev, 2021](#)).

The concept of intergovernmental tax immunity was ultimately overturned by the Supreme Court's decision on *South Carolina v. Baker* (1988), establishing that the "owners of state bonds have no constitutional entitlement not to pay taxes on income they earn from (municipal) bonds." Furthermore, the court established that taxation of state and local interest payments was not a constitutional right, and must be determined by legislative action in Congress ([Johnson, Luby & Moldogaziev, 2021](#)). This ruling altered the original justification for federal tax exemption of municipal bonds, with proponents now primarily citing its value in subsidizing infrastructure investment ([Greenberg, 2016](#)).

### ***Private Activity Bonds/1986 Tax Reform Act***

The 1986 Tax Reform Act established a precedent for tax exemption by classifying municipal debt into two legal categories: governmental bonds and private activity bonds (PABs). Governmental bonds fund essential public services, such as schools, roads, bridges and public utilities, with debt repayment coming from government revenue sources. In contrast, PABs provide government-issued financing to non-governmental entities, primarily benefiting private parties. As a result of the 1986 Tax Reform Act, the interest on some PABs is subject to federal income taxation, though certain types of these bonds may retain tax-exempt status which will be detailed later ([Johnson, Luby & Moldogaziev, 2021](#)).

### ***Recent Shifts in Municipal Bond Tax Policy***

In 2009, Congress introduced Build America Bonds (BABs) through the American Recovery and Reinvestment Act (ARRA) to help state and local governments finance infrastructure projects amid the financial crisis. The purpose of BABs was to lower borrowing costs and stimulate investment in public infrastructure through the issuance of taxable rather than tax-exempt bonds. Most BABs were direct-payment BABs, whereby issuers received a 35% direct federal subsidy to offset the higher taxable interest payments on the bonds. BABs are an example of a direct subsidy from the federal government to subsidize subnational capital development. The result was over \$181 billion in BABs issued in 2009 and 2010, significantly expanding the municipal bond market. However, as discussed later, the program sunset at the end of 2010, and while proposals to renew it have been made, none have passed Congress ([Johnson, Luby & Moldogaziev, 2021](#)).

The Tax Cuts and Jobs Act (TCJA), enacted in December 2017, notably restricted the ability of state and local governments to advance refund existing tax-exempt bonds with new tax-exempt debt. This limitation reduced the window of opportunity for municipal entities to call their bonds to potentially capitalize on lower interest rates. Congressional deliberation of the TCJA also included eliminating the tax exemption for certain municipal bonds, such as PABs, which are often used for projects like affordable housing and airports. While this provision was ultimately excluded, it raised concerns about future changes to municipal bond treatment ([Johnson, Luby & Moldogaziev, 2021](#)).

Both of these restrictions could have long-term effects on infrastructure financing, with potentially higher borrowing costs arising from 1) reduced refinancing opportunities 2) taxability of bonds that provide both public and private benefits (i.e., PABs). This could place a greater financial burden on local governments and taxpayers. Although the TCJA did not fully eliminate the tax-exempt status of municipal bonds, it highlighted the potential for future changes aimed at addressing federal budget deficits, which could further reduce the tax advantages of these bonds ([Johnson, Luby & Moldogaziev, 2021](#)).

As the TCJA nears its expiration at the end of 2025, the current debate in Washington centers on whether the tax-exempt status of municipal bonds should be preserved, eliminated or curtailed, with significant implications for public infrastructure financing and government budgets.

## IV. Mechanics of Tax Exemption

To understand the municipal exemption and why it matters, it's helpful to briefly cover a few key technical concepts about how municipal bonds work and why investors buy them.<sup>1</sup>

### ***Cash Flows and Bond Yields***

A bond is issued when a borrower needs money, and an investor is willing to lend that money. The investor lends the borrower the requisite amount, known as the bond's principal. The term "bond" comes from the borrower's binding promise to repay that principal. In the municipal bond market, those borrowers are states, cities, counties, school districts, public utilities, universities, non-profit hospitals and other public entities that use that investment to build roads, bridges, school buildings, and other projects.

In exchange for using his or her money, the investor charges the borrower a fee known as the bond's interest rate or coupon. The borrower makes those interest payments until the bond matures. Most municipal bonds pay semi-annual interest, meaning the annual interest payments are split into two payments, one every six

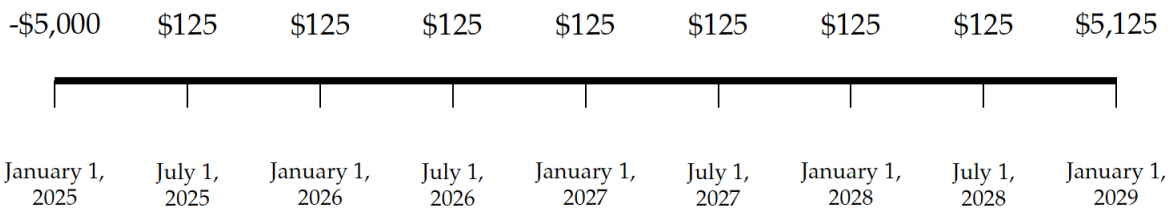
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<sup>1</sup> Much of this section is adapted from [Marlowe \(forthcoming\)](#).

months. When the bond matures, the borrower repays the original principal, and the bond's cash flows conclude. This is why bonds are known as “fixed income” investments. An investor who buys a bond and holds it to maturity knows exactly what cash flows to expect. This is quite different from stocks, real estate, or other investments where the cash flows are not known in advance, and in turn, investors demand much higher compensation for exposing their money to those additional risks. As mentioned earlier, the primary investors in municipal bonds are households and individuals, mutual funds, commercial banks, and insurance companies.

To illustrate, imagine a bond with a \$5,000 principal whose cash flows begin on January 1, 2025. Also assume the bond matures in four years and has a 5% coupon that pays semi-annually. And finally, assume an investor purchased the bond for \$5,000. This is known as purchasing “at par” – or 100% of the principal amount. Investors will often purchase bonds for more than 100% of principal amount – i.e. at a premium – if they believe the bond’s future cash flows are valuable enough to warrant a higher price.

On July 1, 2025 the first semi-annual coupon payment of \$125 arrives. On January 1, 2026 the second \$125 coupon payment arrives, and so forth. On January 1, 2029 the bond matures. On that date the borrower returns the investor's original \$5,000 principal, plus the final \$125 coupon. At that point the bond has matured and its cash flows are complete. From the investor’s perspective, this bond’s cash flows are as follows:



Yield is a bond investor's return on investment. There are several ways to calculate a bond's yield depending on our assumptions about how long the bond will generate cash flows. The most common version of that calculation is yield to maturity. Yield to maturity assumes that once an investor purchases a bond, he or she will hold it until it matures. We calculate yield to maturity as:

$$price = \frac{C}{(1 + y)} + \frac{C}{(1 + y)^2} + \dots + \frac{(C + P)}{(1 + y)^n}$$

where Price is the bond's price, y is yield to maturity, C is the coupon, P is the principal, and n is the number of periods until maturity.

The intuition behind yield to maturity is simple. An investor will purchase a bond at a given price if that price reflects market wide interest rates, and the additional risks of lending their money to that particular borrower. For municipal bonds, the most

common risks are: 1) credit risk, or the risk the borrower does not make the principal and interest payments on time or in full; 2) liquidity risk, or the risk that the investor may need to sell the bond in the future but cannot find a buyer at their desired price; and 3) tax risk, or the risk that changes to tax policy will make the future interest and principal payments less valuable (see below), among many other factors ([Schwert, 2017](#); [Ang, Bhansali & Xing, 2010b](#)). If the investor believes those risks are greater, all else equal, she will demand a higher yield.

### ***Tax Exempt Yield and Tax Equivalent Yield***

Municipal bonds are unique because they enjoy a distinctive federal tax treatment. That is, an investor who owns a municipal bond does not pay federal income taxes on that bond's coupon or principal payments. In most cases that benefit also extends to state and local income taxes, a feature that makes municipals especially attractive in states with comparatively high state income tax rates like California, New York, New Jersey, and others, and in cities with local income taxes like New York City, Philadelphia, Baltimore, and Columbus, OH, among others.

To understand why the municipal exemption matters, it's helpful to compare tax-exempt investment opportunities with similar taxable investment opportunities. We do that with a measure called "tax-equivalent yield" (TEY). Mathematically, TEY is:

$$TEY = \frac{y}{1 - \text{tax rate}}$$

where  $y$  is the yield on a tax-exempt municipal bond, and tax rate is the investor's marginal income tax rate. The marginal tax rate is the highest percentage of tax that investor would pay on additional income. It increases as that investor's income rises and moves into higher tax brackets.

To illustrate, imagine an investor in the top federal income tax bracket who pays a marginal income tax rate of 37%. Assume for the moment that investor lives in a state with no state or local income taxes. If that investor purchases \$50,000 of corporate bonds or other taxable bonds that pay a 4% annual coupon in semi-annual installments of 2%. That investor can expect to receive \$1,000 of coupon payments every six months until the bonds mature. She can also expect to pay \$370 of federal income tax on each of those coupon payments.

Now imagine that same investor purchases \$50,000 of tax-exempt municipal bonds with a 4% yield to maturity. The exemption allows her to keep all \$1,000 of every coupon. That increases her cash flow from the bonds, and that in turn increases her overall return on the investment. The tax-equivalent yield on that tax-exempt municipal bond is 6.35%, or:

$$TEY = \frac{y}{1 - \text{tax rate}} = \frac{0.04}{1 - 0.37} = 6.35\%$$

In other words, the investor's yield on this municipal bond is equivalent to a yield of 6.35% on a corporate, Treasury, or other taxable bond.

The municipal exemption is even more valuable when we incorporate state and local taxes. Imagine this same investor lives in Kansas and is in the top Kansas state income tax bracket of 5.7%. Her combined income tax rate is now 42.7%, and her TEY is 6.98%:

$$TEY = \frac{y}{1 - \text{tax rate}} = \frac{0.04}{1 - 0.427} = 6.98\%$$

Tax-equivalent yield is important for an additional reason: It is rough indication of the yields that municipal bond borrowers would need to offer to attract investors if the tax exemption was reduced or eliminated. All else equal, without the benefit of the exemption, municipal issuers would need to compete with corporations and other taxable borrowers, and in turn, the yields on municipal bonds would need to rise to levels at or near their tax-equivalent yields.

### ***Tax-Exempt to Taxable Ratio***

Some investors are willing to buy both tax-exempt and taxable bonds. As a result, tax-exempt yields must remain relatively close to taxable yields. Otherwise, investors will shift their attention away from tax-exempt bonds, and municipal issuers will need to offer up higher yields to recapture investors' attention. That's why the relationship between tax-exempt and taxable yields is itself one of the most closely watched data points in the municipal market.

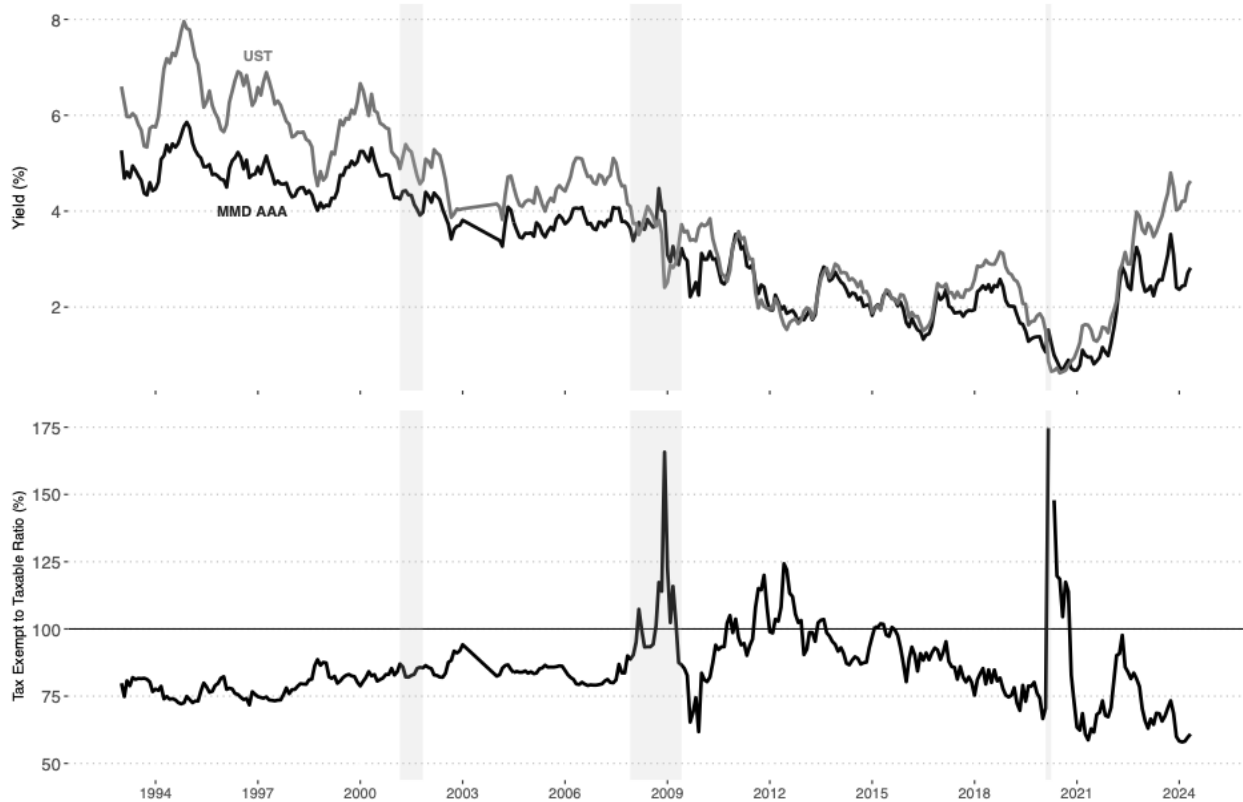
Figure 3 shows this relationship over time. The top panel shows the market-wide yield on 10-year, AAA-rated (i.e. risk-free), tax exempt municipal bonds, and the yield on an equivalent 10-year US Treasury bond. The bottom panel shows the ratio of the tax-exempt yields to taxable yields. For instance, if the tax-exempt yield was 2.75% and the yield on the US Treasury was 3.75%, the ratio would be 73.3%.

We see that prior to the Great Recession that ratio was reliably between 75-90%. Since the Great Recession that ratio has been much more volatile, including the immediate aftermath of the Great Recession and the Covid-19 pandemic, as well as several prolonged periods where that ratio was 110-125%.

Despite that more recent instability, many bond investors pay careful attention to the ratio relative to its historical pattern. A low ratio - around 70% or less - means municipals are "rich" to Treasuries. That means tax-exempt yields are low enough that an otherwise indifferent investor is more likely to buy taxable bonds. Issuers selling bonds in these market conditions can expect to offer up higher yields to compete with that pressure from the taxable market. A high ratio - around 85% or more - means municipals are "cheap" to Treasuries. In that case municipal yields are close enough to

Treasuries to attract investors who might otherwise buy taxable bonds - sometimes called “crossover” buyers.

**Figure 3: Tax Exempt Municipal Yields and Taxable US Treasury Yields, 1993-2024**



**Notes:** Top panel shows the monthly average 10-year AAA tax-exempt yield from Municipal Market Data (MMD AAA), and the monthly average 10-year US Treasury yield (UST). The bottom panel shows the ratio of MMD AAA to UST. Recessions are shaded grey. Sources: [Refinitiv, 2025](#); [Gurkaynak, Sack & Wright, 2011](#)

## V. Types of Tax-Exempt Securities

A defining feature of a municipal bond is the revenue the borrower will use to repay it. This is known as the “security pledge.” We typically divide security pledge into two basic categories.

### ***General Obligation Bonds***

General obligation (GO) bonds are backed by the general taxing authority of the issuing government. For cities, counties and school districts those taxes are usually property taxes. For states, the income tax. For special districts and other public authorities with access to a tax, the same applies.

There are two basic types of general obligation bonds. Unlimited general

obligation (GO) bonds are backed by the “full faith and credit” of the issuing government. In most states this means the issuing government is not subject to any legal limit on the tax rate or amount of revenue that can be levied to repay the bonds. Unlimited GOs are among the most secure forms of municipal borrowing because they are supported by the government's commitment to use all available resources to meet its obligations.

In most states, unlimited general obligation bonds require voter approval. For example, California's Proposition 39 permits school districts to issue unlimited GO bonds to fund modernization projects, provided they meet voter thresholds. Large cities like New York City have deployed unlimited GOs to finance transportation networks and affordable housing. And so forth.

Limited general obligation bonds – sometimes called limited tax GOs or LTGOs – are secured by the issuer government's taxing power, but with restrictions on the tax rate or revenue source that can be applied to debt repayment. These restrictions can make the bonds slightly riskier compared to their unlimited counterparts, and for that reason LTGOs tend to carry slightly lower credit ratings and slightly higher yields.

LTGOs are common in states with caps on local property tax rates and revenue growth. In Michigan, for instance, municipalities issue limited GO bonds for public improvements but are restricted by state law from raising property tax rates beyond a certain threshold. In Washington State, state law permits cities to issue LTGO debt with a simple vote of the governing body - so called “Councilmanic” debt - to an amount equivalent to 0.075% of the city's total taxable property value. Cities, counties and school districts around the country often blend unlimited GOs and LTGOs to finance a variety of basic infrastructure.

### ***Essential Revenue Bonds***

Unlike general obligation bonds, revenue bonds are secured by the revenue generated by the project they finance. Common examples include toll roads, airports, utilities, and public transit systems. It follows that a revenue bond's credit quality and appeal to investors is closely linked to the reliability of the revenues generated by the project it financed.

There are two main types of revenue bonds. Essential revenue bonds are issued to finance projects that provide critical public services, such as water and sewer systems, electricity, and public transportation. In these cases, the borrower collects additional user fees or service charges – through, for example, higher water bills or higher public transit fares – that are then used to repay the bondholders. Investors consider them relatively secure compared to other revenue bonds because the services they fund are “essential” to the community, ensuring a consistent demand and reliable revenue stream.

## ***Other Revenue Bonds***

The second category are “non-essential” or “other” revenue bonds. They are typically backed by revenues that are more volatile and unpredictable than those pledged for essential revenue bonds. This includes gas taxes, hotel/motel taxes, or lottery/gaming revenues, among others. Some revenue bonds are backed simply by the promise of an annual budget appropriation from the issuing government. These bonds are often used to finance public projects such as government buildings or schools. Unlike general obligation bonds, they are not backed by a binding legal pledge of the government’s taxing authority. Instead, the issuing entity commits to seeking budgetary approval each year to make debt payments. Another type of revenue bond is secured by lease payments made by the borrowing government in exchange for the use of a financed facility, such as office buildings or parking structures. In this case the bondholders’ security comes from the lease agreement rather than legislative appropriations. Certificates of Participation (COPs) are yet another variation on lease revenue/appropriation backed debt where the bondholders own a fractional interest in the underlying lease agreement.

Investors tend to view projects backed by these types of revenues as slightly more risky than comparable general obligation-backed projects. As a result, they tend to carry slightly higher yields, all else equal ([Bunch & Smith, 2002](#); [McCue, 2007](#)).

## ***Recent Trends in Pledges and Borrowers***

Table 1 shows how different types of municipal borrowers borrow using each of the three different types of pledges. These data are from 2014-2024. Of the approximately \$4.3 trillion of new municipals issued during this time, 59% (i.e. \$2.53 trillion) were essential revenue bonds, 39% were backed by a general obligation pledge, and just under 2% were backed by another revenue pledge.

Essential revenue bonds are the mainstay of state governments and public authorities. Of the \$1.49 trillion of total state borrowing, 72% was through essential revenue bonds, with the rest split almost evenly between general obligation and other revenue bonds. The pattern was similar for public authorities, where 80% of borrowing was through essential revenue bonds, with 16% and 4% in general obligation and other revenue bonds, respectively. We see a similar distribution for colleges and universities. That pattern is not surprising, given the close connections between many public universities and their respective state governments.

General obligation bonds are the instrument of choice for school districts. Roughly 94% of school district bonds are general obligation. In this case, general obligation is nearly synonymous with pledged property taxes. General obligation is also the most common pledge for “Other” issuers like tribal governments and special tax assessment districts.

General purpose local governments like cities and counties split their issuance

almost equally between general obligation and essential revenue bonds. This reflects the wide scope of infrastructure and services these governments provide. Investments in streets, sidewalks, parks and other general public infrastructure are likely to be financed with general obligation bonds, where water/sewer systems, electricity distribution, public transit systems, and other essential services supported in large part by user charges are likely to be financed by essential revenue bonds.

**Table 1: Tax Exempt Municipal Bond Issuance by Security Pledge and Type of Issuer, 2014-2024**

Issuer	General Obligation		Essential Revenue		Other Revenue	
	Amount (\$ Billions)	% of Total	Amount (\$ Billions)	% of Total	Amount (\$ Billions)	% of Total
Cities	480.70	24.08%	504.20	19.91%	19.10	17.98%
Colleges/Universities	9.74	0.57%	133.54	5.28%	0.42	0.39%
Counties	175.95	10.37%	254.76	10.07%	12.77	12.02%
Other	34.86	2.05%	19.63	0.78%	2.56	2.41%
Public Authorities	100.40	5.92%	510.05	20.15%	20.38	19.17%
School Districts	599.90	35.35%	31.36	1.24%	8.84	8.32%
States	367.47	21.65%	1,077.77	42.58%	42.21	39.71%
<b>Total</b>	<b>1,697.02</b>	<b>100.00%</b>	<b>2,531.13</b>	<b>100.00%</b>	<b>106.28</b>	<b>100.00%</b>

**Notes:** Shows borrowing from July 2014 through June 2024. All dollars in nominal billions. “Other” issuers includes Tribal governments, ad valorem tax special districts, incremental tax special districts, and land-based tax special districts. “Other Revenue” includes certificates of participation, lease revenue, fuel/vehicle tax, hotel/lodging tax, lottery/gaming revenue, mortgages, and special assessments. General obligation includes both unlimited and limited pledges. **Source:** [S&P Global/Ipreo, 2025](#)

## VI. Justifications for Tax Exemption

Advocates have justified the granting of federal tax exemption on municipal bonds for several reasons. The primary reasons are discussed below.

### **Lower Cost of Borrowing**

The key rationale most commonly advanced by entities that most benefit directly from tax exemption is its role in lowering financing costs for municipal issuers. As discussed above, a traditional view of tax exemption posits that exempting municipal bond interest from federal income taxation essentially functions as a capital cost subsidy, incentivizing investors to accept lower yields, which then allows municipal issuers to issue debt at lower interest rates than they would incur with taxable bonds. Issuing debt at lower rates translates to lower debt service costs and greater fiscal flexibility as governments finance public infrastructure projects, while avoiding unnecessary tax increases or expenditure cuts that would be required to finance projects using taxable alternatives. Additionally, lower borrowing costs should induce greater investment in infrastructure projects, increasing the positive spillover effects discussed in the next section. Accordingly, reports estimate that state and local

governments saved \$714 billion in borrowing costs from 2000 to 2014 due to federal tax exemption on municipal bond interest ([Marlowe, 2015](#)). Other projections estimate borrowing cost savings of \$824 billion over the next 10 years, illustrating the magnitude of state and local cost savings resulting from federal tax exemption ([Public Finance Network, 2025](#)).

Moreover, a comprehensive meta-analysis of the literature on tax exemption highlights ample empirical evidence suggesting that federal tax exemption results in significant long-term savings in borrowing costs for municipal issuers ([Spreen and Gerrish, 2021](#)). Studies spanning several decades indicate that tax exemption has historically reduced borrowing costs for state and local governments and will continue to reduce borrowing costs in the future, often by substantial margins ([Holtz-Eakin, 1991](#); [Fortune, 1992](#); [Marlowe, 2015](#); [Public Finance Network, 2025](#)). The magnitude of savings is estimated to be in the hundreds of billions of dollars over extended periods, demonstrating the fiscal impact of tax-exempt municipal bonds compared to taxable alternatives. Additionally, the impact of tax exemption has been found to be more pronounced during economic downturns, when borrowing costs tend to rise and governments are facing greater fiscal restraints ([Riegel, 2021](#)). Collectively, the landscape of empirical evidence points to the efficacy of tax exemption in lowering the cost of capital for municipal governments.

However, critiques of tax exemption highlight inefficiencies, such as arbitrage opportunities, subsidization of private projects, and disproportionate benefits for high-income investors. These factors are important to note as they provide a more wider view of the beneficiaries of tax exemption. Arbitrage concerns surface when issuers exploit the tax advantages by reinvesting proceeds in taxable alternatives or using the proceeds to lower future taxes, despite various legal regulations imposed in and after 1969 ([Gordon & Slemrod, 1986](#); [Gordon & Metcalf, 1991](#)). Tax exemption has also historically been used to subsidize private business activity, such as sports stadium construction, rather than strictly funding public infrastructure. While PABs may not be used to finance sports stadiums, these projects are often financed using tax-exempt governmental bonds structured to avoid private business use restrictions ([Drukker, Gayer & Gold, 2020](#)). Moreover, research largely indicates that tax exemption primarily subsidizes tax burdens on higher-income households rather than effectively reducing municipal borrowing costs, incurring significant costs to the federal government while not necessarily maximizing public investment benefits<sup>2</sup> ([Fortune, 1992](#); [Congressional Budget Office, 2009](#); [Galper et al., 2013](#); [Poterba & Verdugo, 2011](#); [Greenberg, 2016](#)).

It can be inferred based on these critiques that while tax exemption generally reduces borrowing costs, its efficiency and distributional impacts warrant further examination. The magnitude of savings may also vary depending on a variety of other factors, including issuer characteristics, market conditions, and alternative financing options ([Kessel, 1971](#); [Spreen & Gerrish, 2021](#)).

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<sup>2</sup> See Greenberg's ([2016](#)) Tax Foundation report for a more detailed explanation.

## ***Spillover Effects***

From the lens of neoclassical economics, a key justification for municipal bond tax exemption is positive spillover effects, which is related to the nature of public good and service provision. State and local governments rely primarily on tax-exempt municipal bonds to finance projects related to roads, schools, public utility systems, hospitals, and other public infrastructure ([The University of Chicago Center for Municipal Finance, 2025](#)). These public goods often provide economic benefits to those beyond direct taxpayers, which is an inefficiency from the perspective of the government making the investment. Without the support of tax-exemption for municipal interest, state and local governments, who primarily rely on debt issuance to finance infrastructure projects, expect to bear the full cost of financing these projects while the benefits are also likely to be realized by non-residents, who do not directly contribute to the cost of provision. In other words, if municipal infrastructure financing is to be supported without federal intervention, governments will view these projects as inefficient as residents may expect to pay for the benefits of nonresidents, and this may result in the under-provision of these types of infrastructure projects.

For example, public transit systems such as commuter rail networks, are expected to provide immediate benefits to not only local riders but also non-resident riders using the system for business or leisure. These benefits may include decreased traffic congestion or vehicle emissions, leading to improved traffic efficiency and air quality, both of which are benefits that spread across geographical borders. When lower borrowing costs motivate expanded investment in infrastructure, the economic benefits of these projects spread regionally and even nationally by improving mobility, market productivity, and social outcomes. However, when faced with the full cost of financing sans tax-exemption, state and local governments and their residents are faced with the full cost of financing and therefore would be less incentivized to fund these projects. This could lead to the suboptimal fragmentation of state and local service provision, with each jurisdiction prioritizing only immediate local needs and underfunding broader and higher-impact projects that span larger geographical areas, creating downstream inefficiencies across jurisdictions ([Congressional Research Service, 2018](#)). This underscores the importance of the exemption in ensuring adequate investment, particularly for projects that generate widespread effects.

## ***Stimulating Investment and Growth***

Essentially all governments use pay-as-you-go (PAYGO) capital financing to some degree, but it is not the most feasible or efficient option for large-scale projects that are expected to provide long-term benefits. This explains why approximately 90 percent of state and local capital spending relies on long-term debt ([Marlowe, 2015](#)). Most of this financing is tax-exempt, which is expected to reduce borrowing costs for these entities. The assumed benefit of reduced borrowing costs is that this encourages public infrastructure investment and stimulates the economy. On that point, proponents point out that the US municipal bond market represents 70% of all sub-national government debt in the world ([OECD, 2024](#)). In many other countries, central

governments make infrastructure investment decisions and sub-national governments use PAYGO to finance most or all of their own investments. Access to sub-national borrowing allows for targeted investments in local infrastructure that can stimulate economic growth in ways that more centralized infrastructure planning and financing might not.

Thus, tax exemption is expected to encourage state and local governments to pursue essential infrastructure projects which improve economic efficiency in a myriad of ways. For example, consider a wastewater system improvement project. This investment immediately creates employment opportunities. Over the long-term and improved water system infrastructure enhances public health, reduces service disruptions, and lowers maintenance costs. Additionally, reliable access to water can increase property values, support industrial growth, and attract private investment. Compared to taxable financing, tax-exempt financing makes such large-scale and long-term projects more feasible and attractive to municipal governments, increasing access to these economic benefits.

Despite the theoretical logic of this mechanism, the empirical evidence of its magnitude is mixed. First, there is some evidence to indicate that tax exemption incentivizes greater capital investment ([Fortune, 1992](#); [Fortune, 1998](#); [Coronado, 1999](#)). Yet, this finding is contested as other findings emphasize that while tax exemption increases the share of debt-financed capital projects compared to PAYGO projects, it does not increase the supply of municipal debt itself ([Gordon & Metcalf, 1991](#); [Holtz-Eakin, 1991](#); [Choate et al., 2010](#)). In other words, though tax exemption is likely to fiscally impact municipal governments by lowering the cost of capital, it may not actually increase capital investment. There are clear limitations of PAYGO compared to debt-financing when it comes to large-scale projects – however, there is little research examining whether the availability of tax-exempt debt financing results in governments undertaking larger projects than they would have if they only relied on tax revenue or taxable debt ([Marlowe, 2015](#)). Exploration of this question would provide a clearer picture of tax exemption's impact on the size and types of capital investments that governments make.

While there is some empirical support linking state and local tax-exempt debt-financing and capital investment, whether increased tax-exempt debt-financing facilitates economic growth is inconclusive. There is not currently a literature examining whether the capital investment financed through tax-exempt municipal bonds then leads to improved economic productivity 10, 20, or 30 years into the future ([Sprien & Gerrish, 2021](#)). Often, studies broadly focus on public investment and national economic efficiency, with only a small minority exploring debt-financed projects at the state and local level, though many allude to the importance of including tax-exempt municipal debt in these discussions ([Nunn, 1991](#); [Chapman, 2008](#); [Fisher & Wassmer, 2015](#)). Furthermore, general reviews of the relationship between public capital investment and economic development show that positive relationships, if identified, are often limited to specific policy contexts or volatile to different estimation techniques ([Fisher, 1997](#)). This underscores the need for further research examining tax-exempt municipal bonds and economic growth to accurately assess the long-term fiscal impact of tax-exempt municipal bonds.

## ***Fiscal Federalism***

Fiscal federalism generally refers to the division of taxing, spending and borrowing between levels of government (federal, state and local) ([Tiebout, 1956](#); [Oates, 1972](#)). Many scholars have argued that local governments know best in terms of their project and financing needs and, thus, fiscal decision-making should be deferred to the local level as much as possible ([Tiebout, 1956](#); [Oates, 1999](#); [Weingast, 2009](#)). The general latitude afforded tax exempt bonds in terms of the wide range of general-purpose projects eligible to be financed with municipal bonds and the limited federal impact on the indirect subsidy has respected that tenet of fiscal federalism. Such deference to local governments in their financing decisions is especially important given the vast diversity of issuers and communities served by municipal bonds in terms of geography, fiscal capacity, local political environment, fiscal institutions and current state of infrastructure.

A couple of federal subsidy alternatives we discuss later in this report (Build America Bonds and federal infrastructure bank) allow for greater federal involvement in state and local infrastructure policy and financial decision-making. Such policy alternatives also expose these subnational governments to the policy whims of the federal budget. Tax exemption, on the other hand, protects state and local governments from federal encroachment and its attendant impacts.

## **VII. Projects Financed by Tax-Exempt Securities**

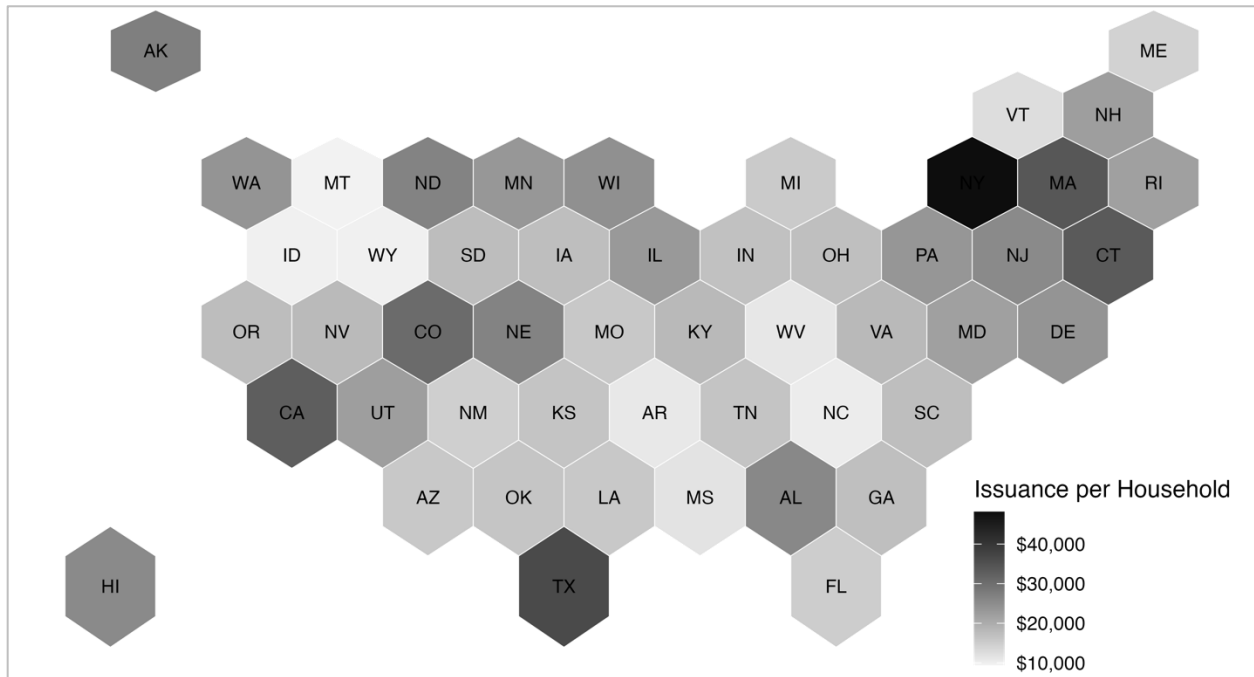
As mentioned earlier, today there are approximately \$4.2 trillion of outstanding tax-exempt municipal bonds. Within that \$4.2 trillion there are considerable differences in the amount of borrowing by geographic region and by the type of investments made possible by that borrowing.

### ***Patterns of Total Issuance***

Figure 4 is a plot of the total amount of new municipal bond issuance per household from 2015-2024, by state. This includes all state and local issuers.

The total amount of borrowing varies considerably, from as low as \$9,480 per household in Montana to \$48,130 in New York State. The average was \$20,384. That pattern is not closely linked to population size or geography. Some states around the country with comparatively smaller populations – Alabama, Alaska, Nebraska, and North Dakota, among others – also have comparatively higher per household debt levels. Larger population states have household debt totals that are both comparatively high – like California, New York, and Texas – and also comparatively low – like Florida and Georgia.

**Figure 4: Total Tax-Exempt Municipal Bond Issuance Per Household by State, 2015-2024**



**Source:** Authors' calculations based on [Intercontinental Exchange \(ICE\) geospatial and municipal reference data](#).

Table 2 illustrates another key fact about municipal bond issuance: Most municipal bonds are issued in comparatively small amounts. For the 8,219 tax-exempt issues in 2024, nearly two-thirds were less than \$25 million, and barely two percent were \$500 million or greater. The pattern was similar for taxable issuance.

**Table 2: Municipal Bond Issues by Size, 2024**

Bond Issue Size	Tax-Exempt		Taxable	
	# of Issues	% of Total	# of Issues	% of Total
\$5MM or Less	2,080	25%	362	41%
>\$5MM to \$25MM	3,262	40%	238	27%
>\$25MM to \$50MM	1,139	14%	93	11%
>\$50MM to \$100MM	786	10%	76	9%
>\$100MM to \$500MM	804	10%	94	11%
>\$500MM to \$1Bn	104	1%	10	1%
\$1Bn or More	44	1%	—	—
<b>Total</b>	<b>8,219</b>	<b>100%</b>	<b>873</b>	<b>100%</b>

Source: [Municipal Securities Rulemaking Board, 2025](#)

### **Issuance and Types of Projects**

What types of investments does this borrowing make possible? Table 3 shows the breakdown of types of projects financed by each of the three main security pledges.

Education and general purpose – a category that includes streets, sidewalks, highways, parks and other general public infrastructure – projects are financed by a mix of both general obligation and essential revenue borrowing. Most other categories are dominated by essential revenue borrowing. Health care projects are financed by hospital user charges. Affordable housing projects are backed by mortgage payments. Transportation projects are financed by motor fuels taxes and toll revenues, and so forth.

**Table 3: Tax Exempt Municipal Bond Issuance by Security Pledge and Use of Proceeds, 2014-2024**

Use of Proceeds	General Obligation		Essential Revenue		Other Revenue	
	Amount (\$ Billions)	% of Total	Amount (\$ Billions)	% of Total	Amount (\$ Billions)	% of Total
Education	731.19	43.09%	437.79	17.30%	20.99	19.75%
General Purpose	799.43	47.11%	536.03	21.18%	44.65	42.01%
Health Care	13.72	0.81%	256.26	10.12%	0.99	0.94%
Housing	3.74	0.22%	206.96	8.18%	11.49	10.81%
Other	45.15	2.66%	140.05	5.53%	13.01	12.24%
Transportation	53.07	3.13%	463.34	18.31%	10.25	9.64%
Utilities	5.97	0.35%	210.18	8.30%	0.86	0.80%
Water & Sewer	44.75	2.64%	280.52	11.08%	4.04	3.80%
<b>Total</b>	<b>1,697.02</b>	<b>100.00%</b>	<b>2,531.13</b>	<b>100.00%</b>	<b>106.28</b>	<b>100.00%</b>

**Notes:** Shows borrowing from July 2014 through June 2024. All dollars are nominal billions. “Other” use of proceeds includes agriculture, economic development, pensions, pollution control, public health, recreation, sanitation, and other non-categorized. Source: [S&P Global/Ipreo, 2025](#)

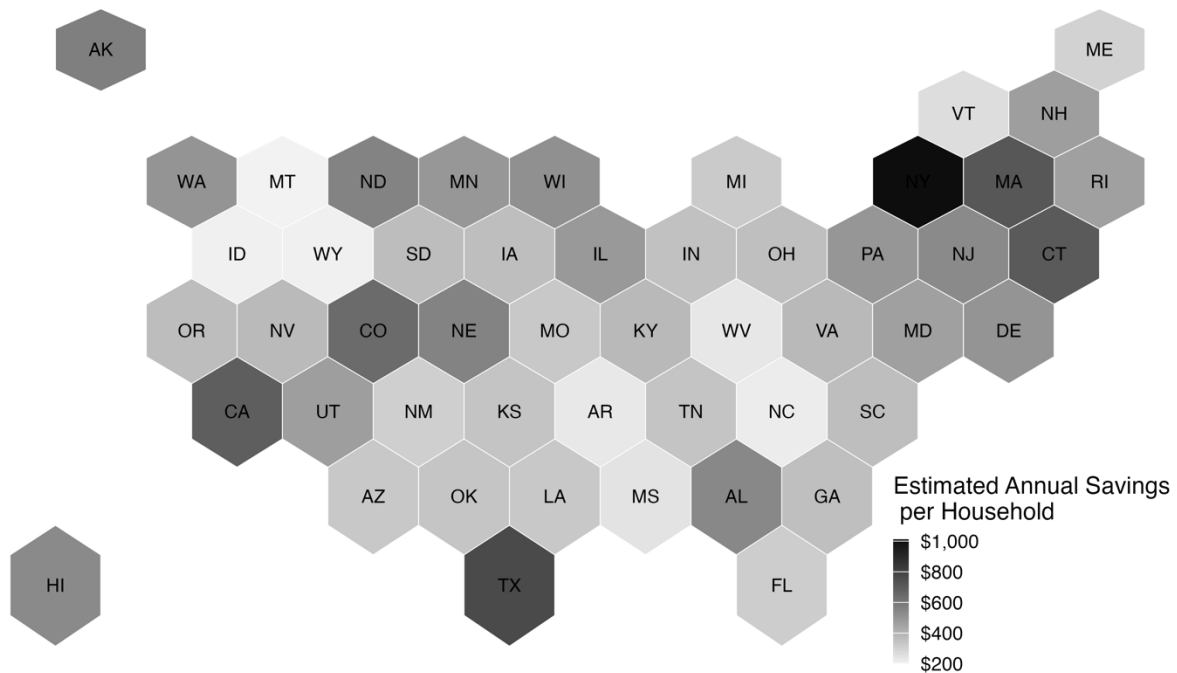
### ***Taxpayer Savings from the Exemption***

As shown above, the exemption allows state and local governments to invest in a wide array of projects at varying levels of size, scope and complexity. That said, much of the current policy debate surrounds the savings to state and local taxpayers that follow from the exemption. As mentioned earlier, several prior studies have attempted to estimate those savings using a variety of statistical techniques. None of those estimates, however, reflect more recent borrower behavior or market conditions.

That said, we can compute a rough figure of the more recently realized savings by applying the Public Finance Network’s 210 basis points estimate to the total debt currently outstanding in each state ([Public Finance Network, 2025](#)). If we assume that the amount of outstanding debt is constant over time – i.e. issuers retire debt but then replace it with the same amount of new debt – then we can think of this savings estimate as an annual amount. This is, of course, not how most municipal issuers manage their debt portfolio, nor does it reflect the dynamics of interest rates and other factors that affect how much debt an issuer will borrow. But it is a reasonable, broad estimate of the exemption’s localized effects. Those estimated annual savings per household are shown in Figure 5.

Like with issuance, these estimated savings vary considerably. The low is Montana at \$199/household annually, and the high is New York at \$1,011 annually. The mean annual savings is \$428. They also roughly track the pattern of total issuance across the states. If we apply that mean of \$428 annually across the 128.7 million households in the United States, the estimated annual savings is just over \$55 billion.

**Figure 5: Estimated Annual Savings per Household Due to the Municipal Bond Tax Exemption**



**Source:** Authors' calculations based on [Intercontinental Exchange \(ICE\) geospatial and municipal reference data](#). Annual estimate is based on debt outstanding as of January 15, 2024.

## VIII. Criticisms of Tax Exemption

The current debate around municipal bond tax exemption appears mainly to be related to its cost to the federal government. Removal of tax exemption would provide Congress the ability to recover these previously foregone tax revenues to help fund other priorities including extension of the Tax Cuts and Jobs Act of 2017 set to expire on December 31, 2025 ([Sowers & Devitt, 2025](#)). In January 2025, *The Bond Buyer* received a 51-page document from the U.S. House Ways and Means Committee that

included various proposals to pay for a reconciliation bill to advance the policy priorities of Congress. This document identified \$250 billion in savings over ten years by eliminating “the exclusion of interest on state and local bonds.” It also identified \$114 billion in ten-year savings by ending the “tax preferences for other bonds” identified as PABs, BABs and other non-municipal bonds ([Sowers & Devitt, 2025](#)).

However, beyond the criticism of the expense to the federal government, there lie other criticisms levied for decades on municipal bond tax exemption as a tool in subsidizing infrastructure investment. These criticisms did not foreclose on the need for federal infrastructure subsidies to municipal entities but rather proposed alternatives in providing subsidies relative to tax exemption ([Congressional Research Service, 2021](#); [State Debt Management Network, 2021](#); [McKinsey & Company, 2009](#)). The criticisms are fourfold arguing that tax exemption 1) is inefficient, 2) limits investor participation, 3) is inequitable, and 4) lacks federal budget transparency.

### ***Inefficiency***

This criticism is directly related to the diversity of buyers of municipal bonds in terms of their marginal tax rates. The market-clearing municipal bond investor determines the interest rate paid by the municipal borrower. This investor is typically in a lower marginal income tax bracket than the average municipal bond investor ([Johnson, 2007](#); [Congressional Budget Office, 2009](#); [Poterba & Verdugo, 2011](#); [Greenberg, 2016](#); [Congressional Budget Office, 2018](#)). The marginal tax rate of the *average tax-exempt bond investor* determines the total amount of foregone federal tax revenues. Thus, the reduction in interest rates (as determined by the marginal tax rate of the lower tax rate investor) realized by municipal borrowers is less than the amount of foregone federal tax revenues (as determined by the marginal tax rate of the average tax rate investor).

A simple example will demonstrate this subsidy inefficiency. Let’s assume there are two investors interested in buying a \$20,000 municipal bond. Investor A is in the 25% marginal income tax bracket and Investor B is in the 37% marginal income tax bracket. Each investor wants to buy \$10,000 of the bond. Let’s also assume that the taxable interest rate for a similar bond is 10%. As described above, the interest rate on the tax-exempt municipal bond will be determined by the lower marginal income tax rate investor. Thus, the interest rate on the municipal bond would be 7.5% (i.e.,  $10\% \times 25\%$ ) as the lower marginal tax investor would be indifferent between a tax-exempt bond paying 7.5% and a taxable bond paying 10% since the after-tax returns are identical. The municipal borrower would see his interest cost decline by \$500 per year (i.e.,  $[(\$20,000 \times 10\%) - (\$20,000 \times 7.5\%)]$ ) relative to selling taxable bonds. However, the federal government would see a reduction in federal tax revenues of \$620 (i.e.,  $[(\$1,000 \times 25\%) + (\$1,000 \times 37\%)]$ ). In layman terms, the federal government is not “getting bang for its subsidy buck.” The amount the federal government is giving up in federal tax revenues (\$620) is less than the amount the municipal borrower is receiving in lower interest costs (\$500) as provided by tax exemption. Thus, tax exemption represents an inefficient subsidy.

## ***Investor Participation***

Another common criticism levelled at municipal bond tax exemption relates to the investor base. Most municipal bonds are tax-advantaged financial securities. Thus, they are attractive to investors who have a tax liability and unattractive to those that do not. As such, foreign investors, foundations, non-profits and government pension funds are generally not incentivized to purchase tax-exempt municipal bonds. The absence of these investors dramatically reduces the pool of potential buyers. Based on traditional principles of market competition and all else equal, a reduction in market demand for municipal bonds should correspond to a lowering of these securities prices. Since bond prices and interest rates are inversely related, lower investor participation results in higher interest rates paid by municipal borrowers. The creation of the taxable Build America Bond program discussed in the next section explicitly aimed to expand the pool of municipal bond buyers. However, it should be noted that expanding the municipal bond market to these traditional non-buyers will not provide a budgetary benefit to the federal government since these entities do not pay federal income taxes.

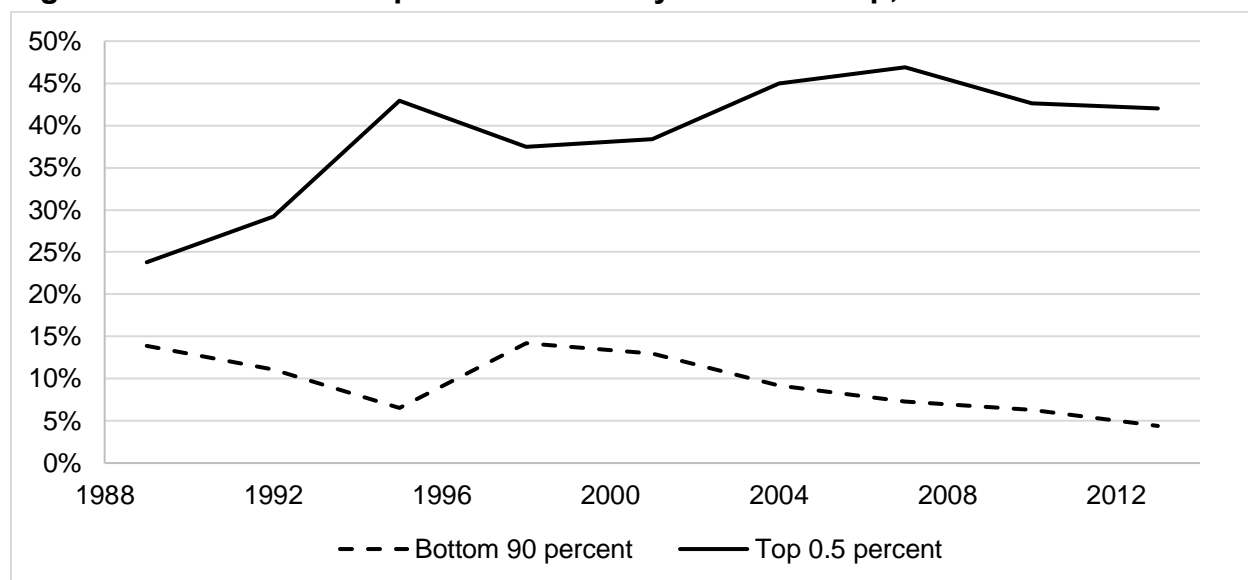
## ***Inequity***

The phenomenon that makes tax-exempt bonds inefficient also has tax equity implications. The tax shield of municipal bonds makes them more valuable to higher marginal income tax rate investors. At the same time, as described above, lower marginal tax rate investors who set the market-clearing interest rate on the bonds, also buy municipal bonds. Let's go back to the previously described two investors to illustrate the potential inequity of tax exemption. The tax benefit in buying the municipal bond for Investor A is \$250 (i.e.,  $\$1,000 \times 25\%$ ) and \$370 for Investor B (i.e.,  $\$1,000 \times 37\%$ ). The diversity of marginal income tax rates in which lower marginal tax rate investors "set" the interest rate produces a \$120 tax-free windfall to the higher income investor. In terms of effective tax rates, this example shows how tax exemption reduces the overall progressivity of the federal income tax system.<sup>3</sup> In fact, municipal bond ownership has increasingly become concentrated in the wealthiest 0.5 percent of households, nearly doubling from 24 percent to 42 percent between 1989 and 2013 ([Bergstresser & Cohen, 2016](#)). This trend is illustrated in Figure 6.

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<sup>3</sup> It should be noted that the overall federal income tax system is progressive based on the average tax rate by income quintile ([Tax Policy Center, 2024a](#)). Thus, higher income taxpayers that benefit from municipal tax exemption generally bear a higher effective federal income tax rate based on their overall tax liability and total income.

**Figure 6: Share of Municipal Bonds Held by Wealth Group, 1989-2013**



Source: [Bergstresser & Cohen, 2016](#)

### ***Federal budget transparency***

As described above, tax exemption is effectively an indirect subsidy granted to municipal borrowers through provisions in the tax code. With few exceptions, there are no restrictions on the amount of municipal bonds sold and the subsidy remains unless there are changes to the applicable provisions in the tax code. However, as has been demonstrated in previous research, once tax preferences are in the tax code, it is difficult to curtail or remove them ([Burman & Phaup, 2012](#)). Moreover, significant tax law changes do not occur frequently. On the other hand, the subsidy for tax exemption could be provided directly through cash assistance or grants. Such direct spending, at least by definition, is subject to annual review and appropriation by Congress. Thus, a direct subsidy program enjoys greater transparency in terms of regular federal review and oversight than an indirect subsidy like tax exemption as provided through the much less frequently reviewed and “sticky” tax code.

## **IX. Benefits of Tax Exemption Relative to Direct Subsidy Bonds**

The criticisms of tax exemption detailed in the previous section were justifications for the creation of a different type of municipal bond mentioned earlier in this report. Namely, the Build America Bond (BAB) program aimed to address the four criticisms of tax-exempt municipal bonds. BABs were created in 2009 as part of the American Reinvestment and Recovery Act of 2009. \$181 billion in BABs were sold by state and local governments between March 2009 and the program’s sunset on December 31, 2010 ([Salwati & Wessel, 2021](#)).

BABs were taxable securities and were only eligible to finance new infrastructure projects by state and local governments. Since BABs were sold on a taxable basis, they carried higher interest rates than comparable tax-exempt bonds. However, the federal government provided direct cash payments to state and local governments to reduce the net interest costs. The subsidies were equal to 35% of the interest costs for as long as the bonds remained outstanding. In this sense, BABs represented a direct subsidy for infrastructure development compared to the indirect subsidy afforded municipal borrowers through tax exemption.

Many economists and policy analysts have touted tax credit and direct subsidy bonds like BABs as potentially superior to typical tax-exempt municipal bonds for several reasons ([Galper & Peterson, 1973](#); [Fortune, 1973](#); [Congressional Budget Office, 2004](#); [Congressional Research Service, 2021](#)). First, in terms of efficiency, the removal of the tax-exempt status meant that the subsidy realized by the state or local government (35% of the interest costs) was exactly equal to the cost to the federal government (35% of the interest cost). Second, these bonds do not offer any equity implications since investors do not realize a tax benefit from buying the taxable securities. Third, the direct subsidy is part of the federal appropriations process so it can (and was) scrutinized and adjusted every year. Finally, in the case of BABs, they were created at a time when access to capital was limited as a result of the Great Financial Crisis and attendant Great Recession. The taxable nature of the bonds appealed to a wider swath of investors including the ones previously mention (foreign, foundations, pension funds). Theoretically, such added competition should have driven down the interest rate of these bonds relative to the smaller pool of tax-exempt municipal bond buyers.

BABs were initially very popular with state and local governments selling over \$181 billion in 2009 and 2010. Initial research showed the interest costs of BABs were significantly lower than traditional municipal tax-exempt bonds ([U.S. Department of the Treasury, 2010](#); [Liu & Denison, 2014](#)). However, later research estimated such benefits to be less than originally thought due to factors described below ([Luby, Orr & Ryffel, 2021](#)).

While the aforementioned benefits were addressed by BABs, the program became controversial shortly after its sunset. First, the Budget Control Act of 2011 through its sequestration process reduced the bond subsidies between 5.7 and 8.7 percent every year between 2013 to the present ([Internal Revenue Service, 2024a](#)). The threat of sequestration was enhanced in 2023 when the full amount of the subsidy (35%) was potentially going to be eliminated because of the 2021 American Rescue Plan being passed through the reconciliation process ([Sowers, 2022](#)). Such seemingly permanent “haircutting” of federal subsidies within just a couple years of the program’s establishment has deeply frustrated state and local governments. Many of these governments have indicated they would be very skeptical of any reinstatement of a federal direct subsidy bond program ([Devitt, 2024](#)).

Another criticism of the BAB program related to the call features of the bonds.

Unlike traditional tax-exempt bonds which are usually sold with a 10-year par call (can call the bond in ten years at face value), most BABs carried a make-whole call provision. The par call facilitates refinancing of tax-exempt bonds when interest rates decline. The make-whole call does not since the state or local government needs to make the investor “whole” if they decide to exercise the call and pay off the bonds early. This structural feature common in taxable bonds frustrated municipal borrowers when refinancing was not feasible even as rates declined and remained low subsequent to the BAB program sunset. Conversely, these borrowers actively refinanced their tax-exempt bonds for significant budgetary savings due to the flexible embedded call feature.<sup>4</sup>

Perhaps the biggest criticism of direct subsidy bonds lie at the heart of fiscal federalism. As described earlier, the normative aspect of fiscal federalism argues that government entities closest to the impacted parties will make taxing, spending and financing decisions that provide the greatest economic outcomes. In the context of municipal bonds, this theory has generally advocated for allowing state and local governments a reasonable amount of financial autonomy in their financing decisions ([Johnson, Luby & Moldagaziev, 2021](#)). Moving to a direct subsidy approach has the potential to threaten this financial autonomy. The quote below from Senator Ron Wyden (D-OR) supporting an extension of the BAB program with greater federal involvement evinces this concern:

“I would like to see different flavors of BABs created. That would allow us to adjust the subsidy and give, for example, transportation infrastructure investment a larger subsidy than other types of projects because transportation projects typically create more jobs and other public benefits. ([Seymour, 2010](#))

The Congressional Budget Office expresses a similar preference in its 2018 report on BABs:

“...the amount of the subsidy is determined by the tax code and does not vary among projects according to federal priorities. Lawmakers could, instead, provide a direct subsidy by guaranteeing loans or making loans available for certain private-sector projects at below-market rates of interest. By offering a direct subsidy rather than providing one through the tax system, the federal government could both select the types of projects receiving support and determine the amount of the subsidy. ([Congressional Budget Office, 2018](#))

Both of these statements represent a “federalization” of financial decision-making historically reserved to the subnational level. A direct subsidy bond simply provides the vehicle for greater federal involvement in state and local financing activities. On the other hand, traditional tax-exempt bonds, as currently authorized, give deference to these governments in the project selection and financing decision-making. Such financial autonomy is greatly valued by state and local finance officials who realize the

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<sup>4</sup> Some market participants argue that taxable municipal bonds could be sold with a traditional 10-year par call. In fact, a small amount of BABs did carry a ten-year par call.

aforementioned benefits of direct subsidies but are willing to accept the lack of optimization to fend off greater federal encroachment into their financing activities.

## **X. Consideration of Reforms to Municipal Tax Exemption**

Eliminating the tax exemption of municipal bonds is a policy option being considered by the 119<sup>th</sup> Congress to help fund its fiscal priorities. We evaluate several proposals that have been floated to “reform” municipal bond tax exemption with the express intent to raise additional federal tax revenue.

### **1. Fully eliminate municipal bond tax exemption**

As discussed earlier, critics of the exemption argue that it primarily benefits high-income investors while delivering only indirect and uneven benefits to governments and taxpayers. They contend that the policy is an inefficient and costly subsidy, with much of the federal tax expenditure going to individuals in the highest tax brackets. Reforming or ending the exemption, in their view, would free up federal revenue – perhaps as much as \$250 billion over ten years ([Sowers & Devitt, 2025](#)). To these observers, tax-exempt municipal bonds could be replaced with more targeted tools that provide the same benefits to borrowers without the upside for wealthy investors.

Of course, supporters of the exemption warn that ending it could increase borrowing costs for municipal issuers, leading to reduced investment in essential public infrastructure. They argue that the tax exemption helps preserve the financial health of state and local governments and enables them to take on long-term projects that benefit entire communities.

### ***Harmonizing Tax-Exempt and Taxable Yields***

That said, a key question is: In a taxable market, how much would municipal bond yields have to rise to compete with corporate, Treasury and other taxable bonds?

Proponents of ending the exemption suggest that the market for taxable bonds is much more robust than for tax-exempts. That broader investor demand would, in concept, push taxable municipals below their tax equivalent yield and produce net benefits for issuers. Opponents argue that one cannot simply assume that taxable coupons would draw taxable investors into the municipal market. Taxable and tax-exempt investors have inherently different investment objectives, with the former focused on generating investment returns and matching long-term assets to long-term liabilities, and the later focused on generating current income and managing tax. The taxable market is driven primarily by large institutional investors, where the tax-exempt market caters to individual, buy-and-hold investors. Taxable investors price taxable bonds to a spread to US Treasury yields, but tax-exempt investors price tax-exempt

bonds to the exempt-to-taxable ratio, and so forth. These fundamental differences in market mechanics would take years to resolve, critics point out, and, in the meantime, would place municipal issuers at a severe disadvantage relative to corporate issuers.

There is little academic research on this question. The limited work that has been done is grounded in the previously described experience with taxable Build America Bonds. In general, that literature suggests that taxable investors may or may not be a reliable substitute for tax-exempt investors. Research showed that taxable BABs were no more liquid than traditional tax-exempt municipals, and that they tended to require higher transaction costs for their issuer governments ([Cestau, Green & Schürhoff, 2013](#)). It also showed that BABs were a tremendous benefit to new and “cross-over” taxable institutional investors like pension funds and insurance companies, but were a disadvantage to traditional individual issuers ([Ang, Bhansali & Xing, 2010a](#)). Other studies showed that BABs were an effective substitute for tax exempt bonds. They offered taxable yields almost identical to their tax-equivalent yields given the federal subsidy ([Liu & Denison, 2014](#)). That said, in the aggregate, the BABs experiment shows that taxable investors are not, as some have suggested, a fast and efficient substitute for tax exempt investors, even with higher yields on offer.

### ***Concerns About Market Access***

Any suggestion of ending the exemption also raises important questions about issuer access in a taxable market, especially for smaller and infrequent municipal borrowers. Smaller issuers would be especially vulnerable if the exemption were ended because they would struggle to attract investor attention in a taxable market. This is because taxable investors – including and especially large institutions like corporate pension funds, foreign central banks, sovereign wealth funds, and corporations – tend to buy and sell bonds in large blocks of tens or hundreds of millions of dollars at once. That’s why most taxable bond indices – a key platform for issuers to remain visible to investors – will only include \$300 million single CUSIP bonds from issuers. By contrast, recall from earlier that more than two-thirds of new municipal issues have a par amount of less than \$25 million.

How many governments might struggle with market access in a taxable market? One simple definition is that a “small” municipal issuer has \$30 million of outstanding debt or less. This \$30 million threshold is a good indicator because it represents one-tenth the amount of outstanding bonds needed for index inclusion. According to [Intercontinental Exchange \(ICE\) geospatial and municipal reference data](#), for outstanding municipal debt as of January 15, 2025, on average, 52% of the issuers in a Congressional district are below the \$30 million threshold. In six Congressional districts more than 90% of issuers are below that threshold. In short, many small issuers would need to fundamentally alter their debt management practices to attract adequate investor attention in a taxable municipal market. This would entail significant additional transaction costs on top of the higher borrowing costs. Though, it should be noted that absorbing some of these additional transaction costs, such as developing better disclosure, could enhance the functioning and efficiency of the overall municipal market.

Another indicator of market access is how often investors buy and sell an issuer's bonds in the months and years after those bonds were issued. That buying and selling activity is called the "secondary market." As mentioned earlier, municipal bonds are traditionally a buy-and-hold market. For that reason, secondary market trading is comparatively thin. A typical municipal bond will trade four times from issuance to maturity ([Marlowe, 2024](#)), compared to corporate bonds or Treasury bonds that trade hundreds or thousands of times each day ([FINRA, 2024](#)).

We are then led to wonder how the liquidity that does exist in the municipal market is distributed among municipal bond investors? An issuer whose bonds do trade more actively enjoys more visibility and "brand recognition" among investors. Smaller municipal issuers can and often do build strong brand recognition in the market, and municipal issuers of all sizes have developed sophisticated investor relations programs to that effect. If smaller issuers enjoy robust secondary market trading among tax-exempt investors, that might allay some concerns about their ability to compete for the attention of sophisticated institutional investors in a taxable market.

However, the data from the municipal secondary market do not support that claim. In fact, since 2022, more than half of all municipal secondary market trades are in bonds issued by the 100 most actively traded municipal issuers ([Marlowe, 2024](#)). Not surprisingly, those large issuers include several states, large cities, large public utility systems, and other high-profile municipal issuers. The other half of secondary market trades are distributed across the other roughly 49,000 municipal issuers. That suggests many smaller municipal issuers who are largely unknown even to tax-exempt investors, much less taxable investors who prefer much larger and more visible entities in which to invest. Taken together, all this evidence suggests that concerns about smaller municipal issuer access in a taxable market are well-founded.

### ***Impact on State and Local Budgets***

How would that increase in yields affect municipal borrowers' ability to finance essential infrastructure projects? Recent work on this question has pointed out that taxable interest would mean debt service would occupy a much greater share of state and local budgets ([Tax Policy Center, 2025](#)). This is especially true for large cities, where principal and interest payments on municipal bonds already account for an average of 5.6% of annual city expenditures. In cities like Atlanta, Houston and Chicago it accounts for more than 10% of annual city expenditures. Taxable borrowing would almost certainly mean an even greater share of local budgets devoted to debt service. This would no doubt exert downward credit pressure on these issuers.

An essential point to consider is that any increase in local borrowing costs that would follow from ending or restricting the municipal exemption represents a fundamental shift in the previously described long-standing principles of state-local fiscal federalism. Proponents of the exemption point out that it is not a "cost" to the federal government, but rather an investment in the federal government's own

infrastructure and economic development priorities, executed through a partnership with state and local governments. States and localities plan, finance, and carry out infrastructure investments aided by the federal government's indirect support through the exemption. Ending or scaling back the exemption does not change the state and local demand for infrastructure investment. Roads and bridges must be repaired, water and sewer systems upgraded, public school buildings updated for the 21<sup>st</sup> Century. Less federal support simply means that states and localities will need to invest more state and local dollars to meet those infrastructure needs. In other words, ending or scaling back the exemption is a de facto state and local tax increase.

### ***Impact on Investors***

Another key fact is that a considerable amount of municipal bonds are owned by investors outside the top marginal tax bracket. This suggests that the effects of eliminating the exemption would not be isolated to a small number of high-net-worth investors.

Table 4 illustrates this point. It shows the amount of tax-interest claimed by tax filers in 10 different categories of adjusted gross income. Tax exempt interest is a good proxy for municipal bond ownership because municipal bond owners must claim that exempt income on their annual taxes. Those categories range from under \$1 of income to \$1 million or more. The second column in this table shows the amount of tax-exempt interest claimed by tax filers in each category, and the third column shows the number of filers in that category. The fourth and fifth columns show the % of total exempt income attributable and the % of all filers attributable to each category, respectively.

From this table we see that, as expected, more than two thirds of the total amount of tax-exempt interest is from filers in the top two income categories. However, when we focus on the number of filers, we see that nearly two-thirds of taxpayers who claim tax exempt interest have adjusted gross incomes of less than \$500,000. This suggests that ending the exemption would affect taxpayers of all incomes, and not just high net worth individuals.

Another important but often overlooked consideration for impacts on investors is the effect on international investors. As explained in Section II, foreign investors hold approximately three percent of all outstanding municipal bonds. Since foreign investors do not typically pay federal or state income taxes, ending the exemption would not produce additional federal revenues for that three percent. This is also true for pension funds and foundations as tax-privileged investors. It's not entirely clear if that fact is reflected in the Treasury and other estimates of the revenue savings from eliminating or scaling back the exemption.

**Table 4: Total Tax-Exempt Income and Number of Filers Claiming Tax-Exempt Income by Category of Adjusted Gross Income, 2022**

Adjusted Gross Income Category	Tax-Exempt Income (\$ Billions)	Filers with Tax-Exempt Income	% of all Tax-Exempt Income	% of all Filers with Tax-Exempt Income
<i>Less than \$1</i>	1.31	149,480	1.26%	1.13%
<i>\$1 to &lt; \$10,000</i>	0.65	382,440	0.62%	2.88%
<i>\$10,000 to &lt; \$50,000</i>	1.37	610,940	1.32%	4.60%
<i>\$50,000 to &lt; \$75,000</i>	3.01	1,052,230	2.90%	7.92%
<i>\$75,000 to &lt; \$100,000</i>	4.18	1,285,490	4.03%	9.68%
<i>\$100,000 to &lt; \$200,000</i>	4.62	1,320,900	4.45%	9.94%
<i>\$200,000 to &lt; \$500,000</i>	16.75	3,721,000	16.13%	28.02%
<i>\$500,000 to &lt; \$1,000,000</i>	24.02	3,091,130	23.14%	23.27%
<i>\$1,000,000 or more</i>	47.92	1,668,450	46.15%	12.56%
<b>Total</b>	<b>103.81</b>	<b>13,282,060</b>	<b>100.00%</b>	<b>100.00%</b>

**Notes:** Dollars are in billions. Source: Authors' calculations, based on [Internal Revenue Service, 2022](#)

Moreover, ending the exemption would presumably draw more taxable investors into the market, including and especially more foreign investors, foundations and pension funds. If the share of foreign ownership of municipals increases over time, then the estimated revenue savings from ending the exemption will also decrease over time. But again, it's often unclear if that shift in the ownership pattern is reflected in the most often cited estimates of the potential revenue savings.

## 2. Cap the value of municipal bond tax exemption

As an alternative to fully eliminating the exemption, some reform proponents have suggested capping the value of the exemption to investors at a rate below the top tax bracket. That would require investors in tax brackets above the cap to pay federal income taxes on municipal bond interest. This idea has been proposed many times in the past, most recently during President Obama's administration as part of the "Fiscal Cliff" talks in 2012.

How much additional federal revenue would such a cap generate? The Obama administration at one time proposed a cap at 28%. To illustrate, let's apply that cap to the 2022 statistics on tax-exempt income shown in Table 4.

In 2022 the federal marginal tax of 37% applied to income greater than \$731,201 for a married filed joint return. If we return to Table 4, we see that tax bracket roughly corresponds to the \$500,000 to \$1,000,000 income category for exempt interest, and to the \$1,000,000 or more category. For simplicity, assume that half the \$24.2 billion of exempt interest claimed from the \$500,000 to \$1,000,000 category was from filers subject to the 37% tax rate, and the other half was from filers subject to the 35% tax rate that began at \$431,900. Assume also that all of the \$47.92 billion of exempt interest in the \$1,000,000 or greater income category would also be subject to the 37% tax rate.

We also see that in 2022, filers in the \$200,000 to \$500,000 income category claimed \$16.75 billion of exempt interest. In 2022, taxable income of \$340,000 to \$431,000 was subject to a 32% tax rate, and income of \$178,150 to \$340,100 was subject to a 24% tax rate, again, for a married filing joint return. Following the logic above, assume half the \$16.75 billion of exempt interest in the \$200,000 to \$500,000 income category would be subject to the 32% tax rate, and the other half would be subject to the 24% rate. Altogether, that means \$60.02 billion of interest exempted from the 37% tax rate (i.e. \$47.92 billion + \$12.1 billion); \$20.48 exempted from the 35% rate; and \$8.38 billion exempted from the 32% rate.

A proposed 28% cap would mean that filers in the 37% bracket would be subject to a 9% tax on otherwise exempt income (i.e.  $37\% - 28\% = 9\%$ ). Applying that 9% rate to the \$60.02 billion of assumed exempt interest from the 37% tax bracket would produce \$5.40 billion of federal revenue ( $\$60.02 \text{ billion} * 9\%$ ). For the 35% bracket the new tax would be 7%, for additional revenue of \$1.44 billion. And for the 32% bracket the additional revenue the new 4% tax would result in \$0.34 billion. In total, this suggests a 28% cap would produce \$7.18 billion of federal income tax from otherwise tax-exempt municipal bond interest.

We must then weigh that additional federal revenue against the likely effects of such a cap on municipal bond investors and issuers. Academic research has shown that a 28% cap would increase borrowing costs for a typical municipal issuer by at least 5% ([Garrett et al., 2023](#)). That increase would happen because investors would demand higher rates to align with the new tax-equivalent yields in the new higher tax rate regime. But borrowing costs would also increase since the reduced tax advantage would depress competition among investors and inflate investor's transaction costs. With these results in mind, these researchers point out that "because reductions in the tax advantage inflate bidder markups and depress competition [among investors], the resulting increase in municipal borrowing costs more than offsets the tax savings to the government. These authors go on to say, "while this (municipal) tax advantage is mostly enjoyed by top-income individuals, its effect on the market structure of municipal bond offerings makes it a cost-effective way to lower the borrowing rates used to finance public goods."

### **3. Cap the annual amount of tax-exempt bond issuance per issuer**

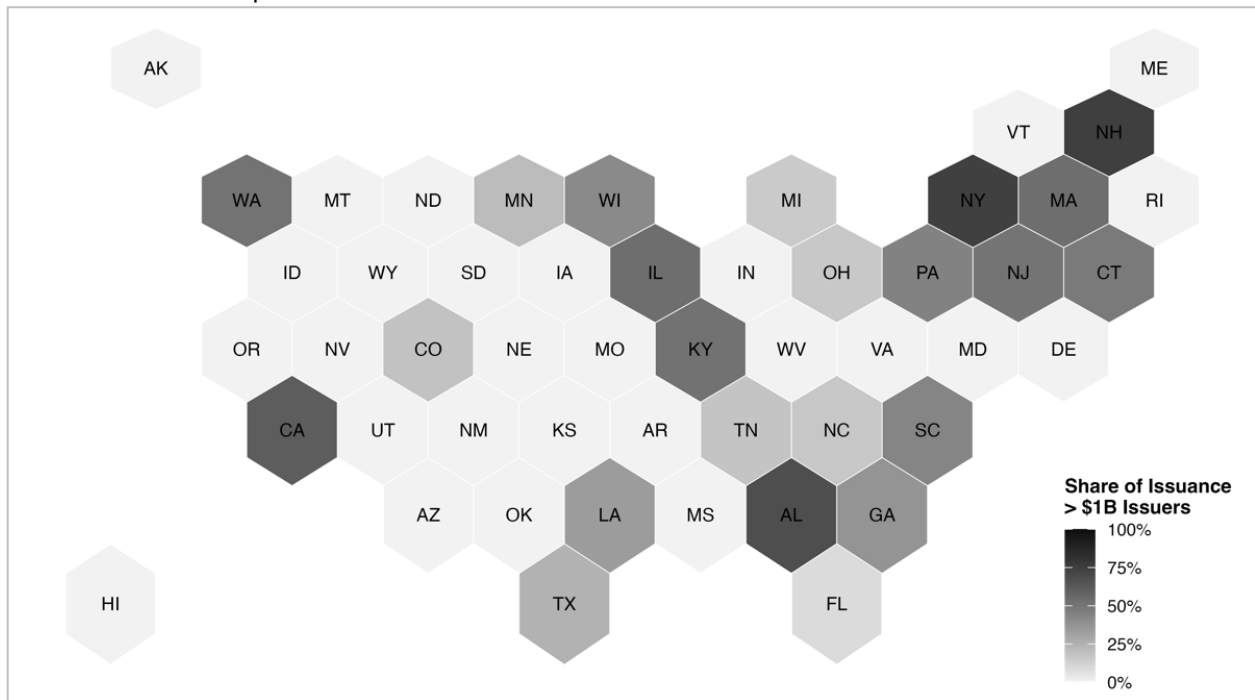
A more modest reform to fully eliminating the exemption involves a cap on the annual amount of bonds an issuer can sell on a tax-exempt basis ([Devitt, 2025](#)). For illustrative purposes, a couple cap examples might be \$500 million or \$1 billion. Under a \$500 million cap, the first \$500 million of an issuer's bonds each year could be sold tax-exempt. Any amounts over the \$500 million cap would have to be sold on a taxable basis. The same approach applies to the \$1 billion threshold. There is precedent for this sort of bond volume restriction under the \$150 million cap on beneficiaries of 501(c)(3) bonds that was in existence until 1997.

Based on 2024 municipal bond activity by issuer, the \$500 million threshold

would have resulted in 186 issuers selling a portion of their bonds taxable.<sup>5</sup> 5,725 issuers would still have been able to sell all their bonds tax-exempt. This would result in \$198 billion in municipal bonds sold taxable and \$298 billion issued on a tax-exempt basis in 2024. Using the higher threshold of \$1 billion, 93 issuers would sell a portion of their bonds taxable while 5,818 would sell all their bonds tax-exempt. This would result in \$130 billion and \$366 billion sold taxable and tax-exempt, respectively.

Figures 7 and 8 show the percentage of municipal bonds issued in each state from 2024 from issuers that would be subject to a \$500 million or \$1 billion cap.

**Figure 7: Share of Statewide New Tax-Exempt Municipal Bond Issuance in 2024 from Issuers of \$1 Billion or More**



Source: Authors' analysis of [Intercontinental Exchange \(ICE\) geospatial and municipal reference data](#).

<sup>5</sup> Information on the specific issuers impacted by the illustrative \$500 million and \$1 billion caps is available in the separate Appendices document to this report.



these securities (as evidenced in fewer secondary market trades) to result, at a minimum, in additional risk and liquidity premiums demanded from investors for bonds sold by smaller issuers. However, even more worrisome would be if these small issuers were not able to come to market for capital funds due to lack of investor demand. Protecting most municipal market issuers through a volume cap avoids this fate of increased financing costs and reduced market access..

However, it should be noted that some of large sellers that would be captured by the caps are conduit issuers who borrow on behalf of smaller entities. For these issuers, we would expect that the increased taxable interest rates will simply be passed on to and borne by these smaller entity borrowers thus reducing the benefit of the cap to smaller municipal borrowers. Moreover, such a cap could result in distortive issuance patterns by borrowers to avoid being subject to the cap and having to sell bonds on a taxable basis.

Of course, allowing for a significant portion of the municipal market to remain tax-exempt reduces the amount of tax revenues the federal government will realize from this policy change. Relative to eliminating tax exemption on all bonds going forward, the federal budgetary benefit from capping is more modest. Assuming a cap of \$1 billion with \$130 billion in new taxable issuance each year, a 6% taxable interest rate and 27% average marginal income tax rate investor, new federal tax revenues would be \$2.1 billion in the first year and \$116 billion over ten years. However, this assumes that taxable issuance remains the same each year which is unlikely given that higher taxable interest rates will disincentivize new money issuance and reduce refunding opportunities. As such, this estimate should be treated as a high-end forecast of federal tax revenues.

#### **4. Eliminate the tax exemption for qualified private activity bonds**

State and local governments can issue tax-exempt bonds that finance public purpose projects that also benefit private entities. These are known as “qualified private activity bonds.” Certain types of qualified PABs sold in each state are subject to a “volume cap” determined primarily by state population. The general types of qualified PABs include financing for certain types of mortgages, student loans, redevelopment projects related to affordable housing, private hospitals and higher education institutions, airports, seaports, waste disposal facilities and other 501(c)(3) organizations ([Maguire and Hughes, 2018](#)).

PABs allow private entities to borrow at lower interest rates than would be offered in the corporate or private debt markets. The private entity beneficiaries are responsible for repayment of the PABs. PABs are controversial both in terms of the perception of who benefits from these bonds as well as their policy efficaciousness. Unfortunately, previous empirical research on the impact of PABs has been limited.

In terms of local economic development, the cheaper form of financing offered by PABs theoretically makes more private sector projects financially feasible. However,

there is a concern that PABs may not be effective in terms of inducing investment if they simply serve as a substitute for conventional financing. Moreover, there is a concern that cheaper financing costs will lead firms to substitute capital for labor leading to a reduction in firm employment. On these points, research supports that an increase in the supply of PABs in a state leads to both greater private sector capital investment and firm employment ([Knauer, 2023](#)).

Another potential impact of PABs is on the borrowing cost of other state and local governments. It has been argued that an increase in the supply of PABs would increase the interest rate on state and local general obligation bonds as well as the PABs themselves ([Temple, 1993](#)). Another study examined the supply of PABs on their impact on the borrowing cost of all tax-exempt bonds in a state and identified that each \$100 per capita of PABs was associated with increases in tax-exempt rates between 9 and 51 basis points depending on the state ([Marlin, 1991](#)). In doing so, it argues that federal subsidy is not costless to state and local governments thus there would no “free lunches” in expanding PAB authority.

Table 5 details tax-exempt PAB issuance in 2021, the most recent data available from the Internal Revenue Service ([Internal Revenue Service, 2024b](#)). According to the IRS, long-term tax-exempt governmental bonds totaled \$343 billion and long-term PABs totaled \$115 billion in proceeds for total municipal bond issuance of \$458 billion in 2021. As a percentage of the total long-term municipal bond market, 25% of all issuance were tax-exempt private activity bonds. Of this \$115 billion in PABs, \$69 billion was new money and \$46 billion was sold to refinance prior debt.

The largest amount of PABs were sold for 501(c)(3) organizations that were not hospitals (\$21.3 billion) and qualified residential rental facilities (\$19.4 billion). The next three highest purposes were airports (\$8.9 billion), qualified hospital facilities (\$7.1 billion) and qualified mortgages (\$6.7 billion).

As can be seen in Table 5, PABs help finance much of the physical infrastructure that citizens and businesses use on a daily basis and provide access to cheaper forms of financing to targeted groups. This includes infrastructure related to airports, ports, hospitals, colleges and affordable housing. This includes not-for-profit senior living facilities which are under pressure to develop significant more housing and skilled nursing care to accommodate the impending baby boomer needs. It also provides access to capital for veterans, college students, and first-time and low-moderate income homebuyers. Eliminating the exemption for private activity bonds would likely reduce investment in these forms of physical infrastructure and raise financing costs for these groups of Americans.

**Table 5: Long-term Tax-Exempt Private Activity Bonds, by Bond Purpose and Issue Type, 2021**

Purpose	All Issues		New Money Issues		Refunding Issues	
	# of Issues	Amount (\$ Millions)	# of Issues	Amount (\$ Millions)	# of Issues	Amount (\$ Millions)
<i>Airport</i>	67	14,753	35	8,890	47	5,863
<i>Docks and wharves</i>	14	1,094	8	398	8	695
<i>Solid waste disposal</i>	42	3,129	35	2,165	14	964
<i>Qualified residential rental facilities</i>	856	22,087	775	19,430	97	2,657
<i>Qualified mortgages</i>	97	10,392	88	6,695	66	3,696
<i>Qualified small issues</i>	169	153	108	108	61	44
<i>Qualified hospital facilities</i>	147	15,289	67	7,146	111	8,143
<i>Qualified Section 501(c)(3) nonhospital</i>	1,160	40,853	637	21,307	811	19,547
<i>All other tax-exempt bonds</i>	58	4,951	23	1,507	35	3,444
<i>Total</i>	<b>2,596</b>	<b>113,967</b>	<b>1,766</b>	<b>68,446</b>	<b>1,244</b>	<b>45,521</b>

Source: [Internal Revenue Service, 2024b](#); [Internal Revenue Service, 2025b](#)

The area of affordable housing may be especially impacted by the elimination of tax exemption for PABs. For example, multifamily affordable housing projects that rely on the low-income tax credit (LITC) as a source of funding also require the use of private activity mortgage revenue bonds in the financing mix ([Eyre, 2004](#)). Eliminating tax exemption for these mortgage bonds has the potential to reduce the number of affordable housing projects undertaken exacerbating the nation’s overall home affordability challenges. Mortgage PABs are also sold to provide cheaper financing to low to moderate income families in purchasing a home. The reduced interest cost on the PABs are passed on to the homeowner thereby making the purchase of a home more financially feasible. Eliminating PABs in providing mortgage financing support could reduce the pool of eligible homebuyers.

In terms of the federal budget benefit, according to the CBO, eliminating the exemption on all newly issued PABs would produce federal tax revenues of \$200 million in 2025 and \$43.1 billion between 2025 and 2034 ([Congressional Budget Office, 2024](#)). Another policy option might be to tighten the eligibility of projects than can be deemed “qualified PABs” and thus be sold on a tax-exempt basis. This could be achieved either through reducing the eligible PAB categories or reducing the annual PAB volume cap. While this option would maintain cheaper cost of funding for a reduced portfolio of projects, it would reduce the amount of foregone tax revenues realized by the federal government. An example of this policy proposal is described in # 5 below.

## **5. Eliminate municipal bond tax exemption for higher education institutions and**

## large non-profit organizations

An example of a more targeted PAB policy approach would be to abolish the tax exemption used by charitable organizations or limit its availability to organizations of a specified type. Bonds issued by charitable organizations are commonly referred to as Qualified 501(c)(3) bonds, named for the section of the IRS code that defines a charitable organization for purposes of federal taxes. Per the code, organization must exist exclusively for charitable purposes – that is “organized and operated for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals” ([Internal Revenue Service, 2025a](#))

Insofar as 501(c)(3) bonds are a type of private activity bond, for their interest to be eligible for tax exemption, they must satisfy the requirements applicable to all other bonds of that designation. In addition, however, they must adhere to various specific rules incorporated into IRS Code Section 145. Most notably, proceeds from the bond issue can be used to fund acquisitions only of property which is owned by the 501(c)(3) organization or some other governmental unit and is not significantly used in unrelated private businesses.

In recent years some observers have criticized many American universities for no longer providing the educational benefits with which they have long been associated with and, in fact, are simply indoctrinating their students with objectionable political ideas ([Finley, 2025](#)). As such, these critics object to tax benefits and taxpayer subsidies for these institutions. One proposal suggested would be for the federal government to increase the tax rate on the investment income earned by certain university endowments or apply the tax rate to more endowments. More germane for this report is another proposal that would eliminate or curtail the ability of these institutions to issue tax exempt debt.

The obvious advantage of eliminating the tax exemption for higher education institutions or other non-profits is that it would generate additional federal tax revenues. However, the increase in tax revenues would be modest. According to data from Bloomberg as of the start of 2025 there were less than \$600 billion of 501(c)(3) bonds outstanding. This is less than 15% of the municipal bond market.

Although it is inevitable that tax policy will reflect political values, using the tax code for punitive purposes risks undermining public confidence that the tax system is both designed and administered evenhandedly. Moreover, while some prominent educational institutions have been accused of offensive practices, there are over 1,700 private, nonprofit colleges and universities that would be affected by the elimination of the tax exemption for their bonds ([Albright & Querolo, 2024](#)).

Of greater consequence, eliminating the exemption for all charitable institutions, not just colleges and universities, would impose additional costs on scores of institutions that by definition, provide services that are in the public interest. Especially hard-hit could be health care institutions, which, in dollar volume are one of largest beneficiaries

of the municipal bond tax exemption ([Internal Revenue Service, 2024b](#)). In the face of the added financing costs, some proposed hospitals, particularly those in rural areas, may not be built. Other health care providers may be unable to make needed upgrades to their existing facilities.

A further consequence of the elimination of the tax exemption on charitable institutions would be to pressure state and local governments to compensate for any resultant decline in services that those institutions provide; in other words, to shift services and their attendant costs from the private/non-profit to the public sector. Ironically, that would run counter to one of the goals of the Trump administration related to federal debt reduction – that of downsizing governments to the benefit of businesses and other nongovernmental enterprises ([Lawder & Shalal, 2025](#)).

## **6. Replace municipal bond tax exemption with a direct subsidy bond program**

The considerations of this reform were detailed in the previous section on Build America Bonds. A direct subsidy bond program would satisfy the various criticisms of tax-exempt municipal bonds related to efficiency, equity, budget transparency and the limited investor base. However, a direct subsidy program more greatly exposes state and local governments to the whims of the federal budget process and provides greater opportunities for federal involvement in state and local infrastructure project selection and financial decision-making. Moreover, depending on the subsidy level, moving to a direct subsidy program does not provide the federal budget benefit that previously described proposals offer.

For supporters of direct subsidies, one could envision a compromise between the need to continue to federally subsidize subnational infrastructure investment but at a lower cost through a direct subsidy program. This could take the form of a BAB-like program with two modifications: 1) the direct subsidy bonds could be used for new investments AND refinancing of old debt for state and local governments AND other traditional tax-exempt borrowers and 2) the direct subsidy would be significantly less than the 35% granted to BABs. Under this proposal, municipal borrowers could still issue debt for both purposes allowable under municipal tax exemption (new money and refunding) but would receive a lower subsidy from the federal government. Congress would determine the subsidy rate netted against the repeal of municipal tax exemption that produced the targeted amount of new tax revenue.

Again, the problems manifest in the BAB program would remain under this reform. In addition, full repeal of tax exemption would push all borrowers into a taxable market which could limit small issuers access to capital as described above. It is important to note that when the BAB program was available to all state and local governments, many state and local government issuers continued to sell tax-exempt bonds with only 27% of the municipal market consisting of taxable BABs in 2010 ([Luby, 2012](#)).

## **7. Create a national infrastructure bank as an alternative to a public municipal**

## securities market

The proposal of a national infrastructure bank is not novel, having been introduced in the Clinton, Obama, and Trump presidential administrations. However, it is now more salient as Congress explores alternatives to tax exemption, or the public municipal securities market as a whole. A national infrastructure bank essentially functions as a government-owned lending entity, offering loans, guarantees, and lines of credit to fund infrastructure projects executed by state and local governments. This alternative may focus on a limited set of infrastructure projects (e.g., energy), but would likely touch a broader spectrum of project types ([Congressional Research Service, 2024](#)).

While there is somewhat of a U.S. precedent for a national infrastructure bank with state and local infrastructure banks, the funding, scale, and scope of a national infrastructure bank deviates from these examples. The European Investment Bank, also helpful in understanding the goals of a centralized infrastructure bank, still operates under a different governance structure than it would in the U.S. While these examples are generally independent financial entities, a U.S. national infrastructure bank would be considered part of the federal government, and therefore accounted for in the federal budget ([Congressional Budget Office, 2012](#)).

With a more centralized and systematic approach to project selection under a national infrastructure bank, the most apparent advantages are more equitable access to capital and the provision of technical expertise to state and local governments ([Congressional Budget Office, 2012](#); [Puentes, 2012](#); [Wahba, 2021](#); [Congressional Research Service, 2024](#)). A national infrastructure bank would facilitate a more strategic approach to project selection, with much more incentive to pursue projects that have greater national or regional economic benefits or projects in high-need areas that are not as attractive to private investors ([Congressional Budget Office, 2012](#)).

Smaller and underserved municipalities can face difficulties accessing the traditional municipal securities market, despite often demonstrating greater infrastructure needs, due to limited financial capacities or insufficient credit ratings. By providing more equitable access to capital, national infrastructure bank funding could help bridge the infrastructure gap. Additionally, it can be used to gain traction for projects that align with national policy and economic interests that are not as easily financed through the traditional municipal securities market, such as large-scale port, rail, or renewable energy projects ([Puentes, 2012](#)). Of course, technical financing expertise and project management can aid municipalities with insufficient administrative capacities in managing these projects more efficiently, as well as large-scale projects that require complex and diverse financing techniques.

However, there are significant drawbacks to a national infrastructure bank as well. State and local governments are likely to face higher borrowing costs under a national infrastructure bank than in the traditional municipal securities market. State and local governments have historically faced lower borrowing rates than the U.S. Treasury

bond interest rate, making it less a much less attractive financing method ([Krol, 2017b](#)). Alternatively, the bank may issue debt at a lower rate than the U.S. Treasury if approved by Congress, but this would increase the bank's cost to federal taxpayers as its capital would eventually diminish. This decision would also attract more projects with lower returns ([Krol, 2017b](#); [Congressional Budget Office, 2012](#)). These problems can be observed in historical cases of state and local infrastructure banks and resulted in relatively unsuccessful or unsubstantial endeavors. For example, approximately 28 percent of agreements issued by state infrastructure banks as of 2017 were interest-free, resulting in unsustainable institutions ([Krol, 2017a](#)). The Chicago Infrastructure Trust, which was implemented in 2012 and eventually dismantled in 2019, likewise proved unsustainable as it failed to gain traction in funding significant infrastructure projects as promised ([WTTW, 2019](#)).

Another consequence of the national infrastructure bank is that it requires a federal overhaul of what has traditionally been in the domain of state and local governments, threatening the current fiscal federalism equilibrium discussed earlier. This introduces, first, a high risk of politicization infrastructure funding decisions. Though many of the potential benefits of a national infrastructure bank are economic, economic considerations may be overpowered by political incentives in the decision-making process. Second, the federal government may not exercise the same level of scrutiny on borrowers as private market actors. While private investors are primarily focused on profitability and discipline fiscal imprudence in borrowing entities, the federal government operates under a different set of political incentives and leaves room for riskier fiscal behavior ([Kornai, Maskin & Roland, 2003](#)). Private investors are also directly liable for their investments while the federal government can theoretically fall back on taxpayers. These qualities introduce risk for less fiscal accountability under a national infrastructure bank.

## **8. Enable more P3s**

Another idea floated as a potential alternative to municipal bond tax exemption is the expansion of public-private partnerships (P3s). P3s are arrangements in which a government agency contracts with a private partner to design, construct, finance, maintain, and/or operate a facility or system. In a simple example, a transportation authority partners with a private contractor to design, construct, finance, maintain and operate a toll road. The private party assumes all costs of constructing the road and of operating and maintaining it for a specified period after which the road reverts back to the government. In exchange, the contractor is granted the rights to collect and keep all, or a significant portion, of the toll payments during that period.

P3s provide several advantages over projects carried out solely by a government. For example, projects can sometimes bypass the multiple layers of approval characteristic of government-undertaken ventures. Further, owing to greater experience, the private party may be capable of carrying out project more effectively and efficiently. In fact, budget documents in the first Trump administration claimed that

P3s provide “better procurement methods, market discipline and a long-term focus on maintaining assets” ([Sheck, Gilber & Craft, 2017](#)).

In many P3 arrangements the financing is complex, often involving a combination of private equity and debt, federal loans, and state and/or local bonds. Because a government agency is one of the partners, the P3 is almost always structured so that interest on the debt can be tax exempt. Thus, the public debt is issued directly by the government itself by way of PABs.<sup>7</sup>

The Capital Beltway project in Virginia is a good example of this use of multiple financing sources. In 2008, the Virginia Department of Transportation granted a private operator the right to design, construct, finance and operate high occupancy toll lanes on I-495. The \$1.4 billion project included the following sources of financing which included municipal bonds, federal loan and private equity ([Luby, 2009](#)):

- \$589 million in private activity bonds (4.97%)
- \$525 million in federal TIFIA loans (4.45%)
- \$300 million+ private equity

The weighted average cost of capital for the debt (PAB and TIFIA) was 4.71%, which was much lower than the 7-7.50% BAA corporate debt interest rates in the market at the time. The use of PABs made the project much more feasible for the private operator.

By inviting private sector investment, public-private partnerships (P3s) have proven successful in easing the burden of financing major infrastructure projects. Some have criticized the tax exemption of municipal bonds as disincentivizing an appropriate level of privatization of the nation’s physical assets or, at a minimum, reducing the use of P3s in building the nation’s infrastructure ([Mileszko, 2025](#)). These observers view P3s as a sensible alternative to the continuing heavy use of tax-exempt municipal bond finance.

However, by their very nature, P3s cannot be a panacea for enhancing our nation’s infrastructure development since these arrangements do not produce new revenues. Further, to induce private operators to participate in a P3 project, they need to be able to make a profit. This usually necessitates that the infrastructure asset levy a user charge (e.g., toll payments on a road) or an annual payment from the government (e.g., availability payment) ([US Department of Transportation, Federal Highway Administration](#)). However, state and local governments do not directly charge citizens for use of much of the nation’s infrastructure. Thus, much of the nation’s portfolio of physical assets are not easily conducive to the use of P3.

Moreover, most germane to this report, if efforts to eliminate municipal bond tax exemption are successful, actual use of P3s as a means of building, financing and

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<sup>7</sup> For a list of recent transportation-related P3s and an indication of the variety of forms they can take, see the website of the U.S. Department of Transportation, Federal Highway Administration: [FHWA - Center for Innovative Finance Support - Project Profiles](#)

maintaining infrastructure will most assuredly be curtailed. As shown above, the municipal bond tax exemption is central to many P3s. Without the attendant reduction in interest costs, many of the private participants would find the arrangements to be fiscally untenable. It would make little sense for a private party to issue taxable debt when the participating government could issue lower-cost exempt debt. Of course, irrespective of whether the debt is issued by the government or the private party, any increase in financing costs owing to the elimination of tax-exempt debt would have to be passed along to the facility users, in the form of added tolls or fees, or to the taxpayers at large.

The benefits of the municipal bond tax exemption are not always obvious and eliminating it can have unintended consequences. One of these would most certainly be to deter the establishment of P3s. At a time when there is a critical need for greater investment in the nation's infrastructure by both the private and public sectors, this would indeed be an unfortunate and regrettable outcome.

## **XI. Key Takeaways**

This report offered a high-level discussion of the history, justifications, mechanics and criticisms of municipal tax exemption. Below are some key takeaways from the report with a particular focus on some of the various reforms to tax exemption being discussed in Congress.

- Development and maintenance of the nation's physical infrastructure has historically utilized a mix of federal, state and local funding sources. State and local governments have justifiably used long-term financing (municipal bonds) to help finance a substantial portion of these investments. These municipal bonds carry an indirect subsidy from the federal government via tax exemption.
- Today there are approximately \$4.2 trillion of outstanding municipal bonds. That equates to approximately \$20,000 per household, with considerable variation from state to state. These bonds finance a wide variety of infrastructure projects, including streets, sewers, public school buildings, water filtration and delivery systems, hospitals, convention centers, airports and many others.
- The tax exemption is invaluable to municipal bond issuers. Some estimates suggest state and local governments saved \$714 billion in borrowing costs from 2000 to 2014 due to federal tax exemption on municipal bond interest (Marlowe, 2015). Other projections estimate borrowing cost savings of \$824 billion over the next 10 years (Public Finance Network, 2025). These financing cost savings allow substantially greater investment in the nation's infrastructure.
- While beneficial to municipal issuers, the subsidy does represent a budgetary cost to the federal government (approximately \$52 billion in 2024). Beyond the cost to the federal government, some observers have criticized the exemption on

grounds of efficiency, economic equity and budget transparency. On the other hand, in addition to the borrowing cost benefit, proponents of municipal tax exemption value this indirect subsidy for the financial autonomy and subsidy protection from the federal appropriations process it affords state and local governments.

- The vast majority of municipal bond issuers are small, infrequent borrowers that benefit from the unique incentives for individual investors made possible by the exemption. Ending or scaling back the exemption would force tens of thousands of these smaller issuers to either compete for investor attention in the taxable bond market, or reduce their own investments in public infrastructure.
- By contrast, the vast majority of the outstanding bonds were issued by a small number of large sophisticated issuers. Some proposals for reform call for capping the amount of tax-exempt debt a municipal borrower can issue in a given year. Such a cap would affect a small number – perhaps 100-200 – of municipal issuers. Presumably, these issuers would be best equipped to navigate a new taxable bond market and, thus, this proposal would be less disruptive to the municipal market. At the same time, some of those large issuers are “conduit” issuers who sell bonds on behalf of other local governments and other organizations pushing the additional financing cost burden to these smaller entities.
- A more scaled back policy eliminating the exemption on private activity bonds has been discussed for many years. Given these types of bonds provide financing for private entities, eliminating their tax exemptions has been seen as more justifiable by some. However, tax exempt (“qualified”) PABs provide low-cost financing 1) for critical infrastructure projects that do provide a public purpose and 2) to targeted groups like students for higher education and first time, low to moderate income and veterans for home purchases. Moreover, PABs are a critical financing source for many P3 projects. Expansion of P3s are often touted as a better alternative to municipal tax exemption. Eliminating tax exemption on PABs would likely reduce the financial feasibility of many P3s.
- Though it is wholly appropriate that Congress would review various tax expenditures to help pay for its current policy priorities, eliminating the municipal bond tax exemption (without providing a subsidy in another form) will likely have a significant impact on infrastructure development in the United States and/or impose greater fiscal stress to many state and local governments. Moreover, given the current state of issuance patterns, it would have a disparate impact on certain communities and regions in the country. Assuming the need to maintain our infrastructure at current or better levels, such subsidy elimination essentially transfers greater funding responsibility to state and local governments. Given the national benefit of infrastructure maintenance and development, such transfer effectively serves as an unfunded mandate to state and locals.

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<b><i>Fee Type</i></b>	<b><i>Amount</i></b>
Registration - Elementary	\$75
Registration - Junior High	\$100
Registration - High School	\$120
Driver Education	\$250
Technology Fee	\$75
Chrombook Replacement	\$350
Screen Replacement	\$100
Charger Replacement	\$50



## **LETTER OF AGREEMENT**

This Agreement (the “Agreement”) is entered into between ECRA Group, Inc. (“ECRA”), headquartered in Illinois, and Ridgeview CUSD 19 (the “District”), located in Illinois (each a “Party” and collectively, the “Parties”).

### **1. Purpose**

The purpose of this Agreement is to document a collaborative Artificial Intelligence (AI) Research & Development Program (“Program”) to develop and implement AI Assistants to make District data and information more accessible to employees and stakeholders.

### **2. ECRA Responsibilities**

ECRA shall provide all technology, software, materials and staff needed as part of this Agreement.

### **3. District Responsibilities**

The District shall furnish to ECRA in a prompt manner all such data, documents, information, materials, decisions, or approvals of the District as ECRA shall reasonably request to deliver services covered under this Agreement. The District is responsible for confirming the accuracy of the data provided to ECRA.

### **4. Scope of Services**

ECRA will provide the following services as part of this Agreement:

- Meet with District representatives to identify high-impact opportunities for AI Assistants to make District data and information more accessible to employees and stakeholders.
- Train District-specific AI Assistants using District documents and other data.
- Collect, analyze, and report feedback on the AI Assistants.

### **5. Reimbursable Expenses**

Reasonable ECRA out-of-pocket expenses including, but not limited to printing, postage, travel, and lodging will be paid by the District.

### **6. Fees & Invoicing**

The cost for services rendered under this agreement is \$10,000 per school year. The school year is defined as July 1 to June 30. Annual costs may increase to account for inflation, not to exceed 5% per year.

- a. ECRA will invoice the district a prorated amount for the 2024-2025 school year upon signing this Agreement, and \$10,000 each July 1 that this Agreement is in effect.
- b. ECRA out-of-pocket expenses including, but not limited to travel, and lodging will be invoiced to the District for reimbursement at the time they are incurred.

## 7. **Business Relationship**

- a. The District and ECRA agree that ECRA does not have the status of employee, shall not be entitled to any employee fringe benefits, and shall function as an independent contractor.
- b. The District agrees that any and all intellectual property and technology designed, made, or conceived by ECRA (solely or jointly with others) arising from ECRA's work for the District, is the sole property of ECRA, without royalty or other consideration to the District and shall survive this Agreement. ECRA agrees that all data and documents provided to ECRA by the District for the purpose of model training is the sole property of the District. In the event the Parties terminate this agreement for any reason, ECRA will destroy all copies of District data, documents, and models trained from said data.
- c. The District understands that it is unlawful for it to either disclose to any person outside of the District's employment or make any unauthorized use of ECRA trade secrets or confidential information unless it can be shown that such information has become public knowledge through no act of the District.

## 8. **Term and Termination**

This Agreement is effective upon signing by the District. This Agreement shall remain in effect unless written notice is provided to ECRA at least 90 days prior to the renewal date of July 1. Should the District fail to provide written notice of termination to ECRA prior to the 90-day deadline of a given school year, the District is obligated to renew this Agreement for the subsequent school year.

## 9. **Use and Receipt of Student Data**

ECRA will abide by all student data privacy and security regulations including the Family Educational Rights and Privacy Act (FERPA) and the Student Online Personal Protection Act (SOPPA).

- a. With respect to any data that could be considered "education records" as defined under the Family Educational Rights and Privacy Act (FERPA), ECRA acknowledges that for the purpose of this Agreement it will be designated as a "school official" with "legitimate educational interests" in the education records, as those terms have been defined under FERPA and its implementing regulations and ECRA agrees to abide by the FERPA limitations and requirements imposed on school officials.
- b. ECRA and the District recognize that in the course of working together, ECRA will be provided personally identifiable student data (covered information). The covered information provided to ECRA includes, but is not limited to, enrollments, demographics, grades, attendance, assessments, activities, and other data related to student engagement and student performance.
- c. ECRA will not disclose covered information to any third party unless permitted by law, court order, or the District.
- d. ECRA will not utilize covered information for any commercial purpose beyond the Scope of Services being provided, and specifically not for the purpose of advertising or marketing to students and their parents.
- e. In the event a breach of covered information exists, ECRA and the District will investigate the breach, at their own expense, within their respective organizations, and work together in good faith to determine the cause of the breach. Should it be determined the breach was a result of District employee error, compromised District systems, or other causes unrelated to ECRA's obligations under this

Agreement, all costs and/or appropriate remedies are the responsibility of the District. Should it be determined the breach was a result of ECRA employee error, compromised ECRA systems, or other causes unrelated to the District, all costs and/or appropriate remedies are the responsibility of ECRA.

- f. ECRA will delete or de-identify all covered information provided to ECRA by the District within 180 days when it is no longer needed to fulfill the obligations under this Agreement.
- g. ECRA acknowledges that the District may be required to provide a redacted version of this Agreement to the public. The District will consult with ECRA to redact portions of this Agreement that could expose ECRA trade secrets or confidential information that would result in irreparable harm to ECRA's business.
- h. ECRA shall implement security procedures and practices that meet or exceed industry standards, including but not limited to, encryption of covered information, enforcement of strong passwords for user accounts, training of ECRA employees, and limiting access by ECRA employees to covered information to employees that have a legitimate educational interest in order to fulfill obligations of this Agreement.

**10. Applicable Law**

This Agreement will be governed by and construed in accordance with the laws of the State of Illinois. Any judicial proceeding brought by or against either party with respect to this Agreement must be brought in a state or federal court of competent jurisdiction located within the State of Illinois.

**11. Entire Agreement**

This Agreement sets forth the entire Agreement between the Parties. No alteration, amendment, change, addition, deletion or modification to this Agreement will be binding upon the Parties unless reduced to writing and duly authorized and signed by each of them.

**12. IL-Empower**

The District acknowledges that services rendered under this Agreement are not part of ECRA's role as an IL-Empower professional learning partner. Any services provided by ECRA to the District as part of ISBE's IL-Empower system shall be governed by a separate agreement.

**ECRA Group, Inc.:**

**District**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

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

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## Sample Program of Work by Stage of Implementation



### Status Quo Stage

This includes efforts to reduce stress on staff by showing them how AI can help them carry out their daily activities more efficiently, freeing up more time on their nights and weekends. The Status Quo could be addressed during the first six months as a transition to the Adaptation stage. Examples include:

1. *Using AI to bring more efficiencies from boardroom to classroom to administrative responsibilities including:*
  - *writing and managing IEPs*
  - *writing and grading student assessments*
  - *creating lesson plans*
  - *effective classroom engagement strategies for teachers*
  - *creating master schedules*
  - *budget preparation*
  - *communications with staff, parents, students, community, etc.*
2. *Creating or updating strategic plans.*
3. *Doing presentations and other communications on the impact AI will have on skills, knowledge, and abilities students will need in our changing workplace and society.*
4. *Presenting on the neuroscience of brain development.*

*The above examples do not change what schools are doing, they only bring more efficiencies to the system and help all staff get their weekend and nights back.*

### Adaptation Stage

Superintendents are generally concerned about not having enough resources. They ask how they can use AI to achieve true efficiencies in managing and maintaining resources. Many of the actions listed under Status Quo could be helpful to them. For example, school systems spend thousands of hours developing IEPs. If this time were reduced by 80%, it could be used to provide services directly to students.

Adaptation also includes offering new innovative and engaging instructional strategies. Districts are searching for ways to use AI to help build engaging lesson plans. SPN Consultants can help them model those strategies to provide transformational learning experiences. Most school systems can expect to move in this direction in the 12–18 months after the Status Quo stage.

Adaptation Planning and Actions include:

1. *Crafting a well-thought-out and easily communicated plan (could be a strategic or action plan).*
2. *Building an extensive awareness program on the need to address instructional strategies, instructional design, and student assessment of McKinsey-type skills.*
3. *Implementing impactful instructional strategies that are designed to address the learning styles of today's students who have grown up in a screen-based childhood. Students who are the most connected ever electronically but the least connected interpersonally.*
4. *Shifting the dynamic between classroom Instruction and homework.*
5. *Modifying instructional design to break down the barriers between disciplines. This can be done through interdisciplinary departments and project-based learning activities that involve multiple disciplines.*
6. *Reassigning staff to new responsibilities based on reducing the time needed to complete tasks like IEP management. This gives the staff more time to support students directly. Similar reassignment of administrative functions/staff.*
7. *Supplement the report card with an addendum on McKinsey-type skills.*

## **Transformation Stage**

Redesigning the instructional program is one example of transformational change. Whereas the Adaption stage provides new, innovative, and engaging instructional practices where teachers teach differently, the Transformation stage involves completely redesigning the instructional programs. This requires strong and diligent administrative leadership.

Systems must go through the Adaptation stage before moving to the Transformation stage. Examples of Transformation include:

1. *Reassigning instructional staff.*
2. *Redesigning the physical plan, school day, and year.*
3. *Changing assessment systems of staff and students.*
4. *Combining K-12 and community college systems.*

**DAKTRONICS QUOTE # 859577-1-1**

**Alternate Equipment: 1**

Item No.	Model	Description	Qty	Price
1	BB-2115-AR-PV	<b>Tuff Sport® PanaView® Game Clock / Shot Timer; 2 Displays; Scoreboard Color: Black (8800) Semi-Gloss Finish; Daktronics does not supply mounting brackets - contact backstop manufacturer. - IN THE BOX</b> Digit Type: PANAVIEW Max Power: 300 watts/display Weight: Unpackaged 30 lbs per display; Packaged 50 lbs per display	1	\$5,045.00
	Radio Receiver	Frequency of 2.4 GHz	2	
2	LTS-BB-10 3.5' Universal Backboard Light Strip	<b>Backboard Lighting Kit - 42 inch Universal</b> Digit Color: RED Weight: Unpackaged 8 lbs per display; Packaged 11 lbs per display	2	\$2,590.00
3	FREIGHT	<b>Shipping to site via UPS Ground. Customer is responsible for receiving upon delivery.</b>	1	\$220.00
<b>Services</b>				
4	G5C5-W	<b>Five (5) Year Parts Only - Includes Customer Care Level 3</b>	1	
5	G1C1-W	<b>One (1) year parts only - Includes Customer Care Level 1 (Light Strips)</b>	1	
<b>Total Price Excluding Applicable Tax:</b>				<b>\$7,855.00</b>

Please reference listed sales literature: DD2481873 for BB-2114-R-PV, DD2481875 for BB-2115-AR-PV, DD4703928 for LTS-BB-10 3.5' Universal Backboard Light Strip, DD5454486 for G5C5-W, SL-04370 for Radio Receiver

*Pay Break Down:*  
 \$ 7,200.00 out of capt. Outlay  
 \$ 655.00 out of Tournament account  
 \* Would like to order in April



# DAKTRONICS QUOTE # 859577-1-1

Ridgeview High School  
 Jake Kennedy  
 202 E Wood St  
 Colfax, IL USA 61728  
 Phone: (309)706-5399  
 Fax:  
 Email: jkennedy@ridgeview19.org

24/Mar/2025  
 Quote Valid for: 60 days  
 Terms: Net 30 days from shipment with  
 Purchase Order  
 Subject to Credit Review  
 FCA: DESTINATION  
 Delivery: Call for Production Time

**Reference: Shot Clocks**

Item No.	Model	Description	Qty	Price
1	BB-2114-R-PV	<b>Tuff Sport® PanaView® Shot Timer; 2 Displays; Scoreboard Color: Semi-Gloss Black; Daktronics does not supply mounting brackets - contact backstop manufacturer.</b> Cabinet Dimensions: 1' 7" H X 1' 10" W X 0' 6" D (Approx. Dimensions) Digit Type: PANAVIEW Digit Color: RED Max Power: 40 watts/display Weight: Unpackaged 15 lbs per display; Packaged 32 lbs per display	1	\$3,865.00
	Radio Receiver	Frequency of 2.4 GHz	2	
2	LTS-BB-10 3.5' Universal Backboard Light Strip	<b>Backboard Lighting Kit - 42 inch Universal</b> Digit Color: RED Weight: Unpackaged 8 lbs per display; Packaged 11 lbs per display	2	\$2,590.00
3	FREIGHT	<b>Shipping to site via UPS Ground. Customer is responsible for receiving upon delivery.</b>	1	\$160.00
<b>Services</b>				
4	G5C5-W	<b>Five (5) Year Parts Only - Includes Customer Care Level 3</b>	1	
5	G1C1-W	<b>One (1) year parts only - Includes Customer Care Level 1 (Light Strips)</b>	1	
<b>Total Price Excluding Applicable Tax:</b>				<b>\$6,615.00</b>

Please reference listed sales literature: DD2481873 for BB-2114-R-PV, DD2481875 for BB-2115-AR-PV, DD4703928 for LTS-BB-10 3.5' Universal Backboard Light Strip, DD5454486 for G5C5-W, SL-04370 for Radio Receiver



**Ridgeview Three Circles Grant  
Breakdown**

<b>Carley Zimmerman</b>	<b>W/O 3 Circles Grant</b>	<b>With 3 Circles Grant Years 1-2</b>	<b>With 3 Circles Grant Years 3-4</b>	<b>With 3 Circles Grant Years 5 &amp; on</b>
Salary	46,500	46,500	46,500	46,500
TRS/THIS Contribution				
Extended Days \$ (from District)	10,333.33		3,100.00	7,750.00
Stipend \$ (from District)	5,460.00	5,460.00	5,460.00	5,460.00
Total District Payout	62,293.33	51,960.00	55,060.00	59,710.00
Grant Contribution		15,500	12,400	7,750
Total Teacher Payout	<b>62,293.33</b>	<b>67,460.00</b>	<b>67,460.00</b>	<b>67,460.00</b>
District Savings (based on current stipend and extended day amount of \$15,793.33)	-	<b>10,333.33</b>	<b>7,233.33</b>	<b>2,583.00</b>

In years 1-2 of the grant, the school district would only contribute an FFA stipend, saving the \$10,333.00 of the extended contract. In years 3-4 of the grant, the District would contribute 20% of the Three Circles grant allocation or \$3,100.00 for the extended contract as well as the FFA stipend. This would yield a \$7,233.33 savings to the school district. For year 5 and on, the school district would be required to contribute 50% of the grant amount, which would be \$7,750 (based on this year's gross salary) as the extended contract. This would still result in a \$2,583.00 savings to the school district.

## **Ridgeview Three Circles Grant**

### ***Breakdown***

The FFA stipend amount was kept in the mix as without it, your teacher would actually end up being paid less over time. This balances it out. The district savings would come from the assistance with the extended contract \$'s.

**DAKTRONICS QUOTE # 859577-1-1**

**Alternate Equipment: 1**

Item No.	Model	Description	Qty	Price
1	BB-2115-AR-PV	<b>Tuff Sport® PanaView® Game Clock / Shot Timer; 2 Displays; Scoreboard Color: Black (8800) Semi-Gloss Finish; Daktronics does not supply mounting brackets - contact backstop manufacturer. - IN THE BOX</b> Digit Type: PANAVIEW Max Power: 300 watts/display Weight: Unpackaged 30 lbs per display; Packaged 50 lbs per display	1	\$5,045.00
	Radio Receiver	Frequency of 2.4 GHz	2	
2	LTS-BB-10 3.5' Universal Backboard Light Strip	<b>Backboard Lighting Kit - 42 inch Universal</b> Digit Color: RED Weight: Unpackaged 8 lbs per display; Packaged 11 lbs per display	2	\$2,590.00
3	FREIGHT	<b>Shipping to site via UPS Ground. Customer is responsible for receiving upon delivery.</b>	1	\$220.00
<b>Services</b>				
4	G5C5-W	<b>Five (5) Year Parts Only - Includes Customer Care Level 3</b>	1	
5	G1C1-W	<b>One (1) year parts only - Includes Customer Care Level 1 (Light Strips)</b>	1	
<b>Total Price Excluding Applicable Tax:</b>				<b>\$7,855.00</b>

Please reference listed sales literature: DD2481873 for BB-2114-R-PV, DD2481875 for BB-2115-AR-PV, DD4703928 for LTS-BB-10 3.5' Universal Backboard Light Strip, DD5454486 for G5C5-W, SL-04370 for Radio Receiver

*Pay Break Down:*  
 \$ 7,200.00 out of capt. Outlay  
 \$ 655.00 out of Tournament account  
 \* Would like to order in April



# DAKTRONICS QUOTE # 859577-1-1

Ridgeview High School  
 Jake Kennedy  
 202 E Wood St  
 Colfax, IL USA 61728  
 Phone: (309)706-5399  
 Fax:  
 Email: jkennedy@ridgeview19.org

24/Mar/2025  
 Quote Valid for: 60 days  
 Terms: Net 30 days from shipment with  
 Purchase Order  
 Subject to Credit Review  
 FCA: DESTINATION  
 Delivery: Call for Production Time

**Reference: Shot Clocks**

Item No.	Model	Description	Qty	Price
1	BB-2114-R-PV	<b>Tuff Sport® PanaView® Shot Timer; 2 Displays; Scoreboard Color: Semi-Gloss Black; Daktronics does not supply mounting brackets - contact backstop manufacturer.</b> Cabinet Dimensions: 1' 7" H X 1' 10" W X 0' 6" D (Approx. Dimensions) Digit Type: PANAVIEW Digit Color: RED Max Power: 40 watts/display Weight: Unpackaged 15 lbs per display; Packaged 32 lbs per display	1	\$3,865.00
	Radio Receiver	Frequency of 2.4 GHz	2	
2	LTS-BB-10 3.5' Universal Backboard Light Strip	<b>Backboard Lighting Kit - 42 inch Universal</b> Digit Color: RED Weight: Unpackaged 8 lbs per display; Packaged 11 lbs per display	2	\$2,590.00
3	FREIGHT	<b>Shipping to site via UPS Ground. Customer is responsible for receiving upon delivery.</b>	1	\$160.00
<b>Services</b>				
4	G5C5-W	<b>Five (5) Year Parts Only - Includes Customer Care Level 3</b>	1	
5	G1C1-W	<b>One (1) year parts only - Includes Customer Care Level 1 (Light Strips)</b>	1	
<b>Total Price Excluding Applicable Tax:</b>				<b>\$6,615.00</b>

Please reference listed sales literature: DD2481873 for BB-2114-R-PV, DD2481875 for BB-2115-AR-PV, DD4703928 for LTS-BB-10 3.5' Universal Backboard Light Strip, DD5454486 for G5C5-W, SL-04370 for Radio Receiver





**1.309.825.9491**  
**- FREE ESTIMATES -**

**Windle Concrete**  
**518 E. Lincoln**  
**Saybrook, IL 61770**  
**(309)825-9491**

**Estimate- 4/6/25**

Contractor/Home owner: Ridgeview School  
Contact: Bob Bourne Rbourne@ridgeview19.org

Location: Ridgeview School

Job Description: replacement of sidewalk sections, elementary side. Backfill west side with sifted dirt and seed. Backfill east side with asphalt patch and compact

Specs: 8'x182.5' at 5-6" 4000Psi with fibermesh and rebar. Penetrating sealer

Prices: time and material (prevailing) including equipment and trucking

**Total: \$36,500.00**

*[Handwritten signature]*  
4/9/25



Formerly Home Depot Pro Institutional

# Quote Detail

**Customer:** RIDGEVIEW COMM SCHOOLS **Shipped To:**

**Customer ID:** 507222

300 S HARRISON ST

**Quote ID:** 55482145

COLFAX, IL 61728

**Quote Description:** 2025 cleaning supplies 2

**Quote Date:** 4/9/2025

Subtotal	\$19,760.14
Tax	\$0.00
Shipping	\$0.00
Handling	\$0.00
<b>Total</b>	<b>\$19,760.14</b>

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
308502857	Mr. Clean Magic Eraser Sponge (6 Count)	\$7.37	5	Box	\$36.85
313358792	PURELL Advanced Hand Sanitizer Green Certified Gel, Fragrance Free, 1200 mL Refills for FMX-12 Dispenser (Pack of 4)	\$91.37	10	Case	\$913.70
320858717	PURELL 1200 ML Healthcare Healthy Soap Gentle And Free Foam ES8 Refill Case Of 2	\$54.38	50	Case	\$2,719.00
326444774	Renown Floor Restorer Spray Buff 32 oz. (12 Per Case)	\$41.22	1	Case	\$41.22
326761632	Renown Blue Sea Liquid Laundry Detergent 128 oz. (4 per Case)	\$66.72	1	Case	\$66.72
332591469	Diversey Vectra Prox Floor Finish 5 Gal	\$114.54	10	Each	\$1,145.40
BGD464	Big D 7 oz. Sunburst Concentrated Room Deodorant for Metered Aerosol Dispensers (12 per Case)	\$38.52	7	Case	\$269.64
DIA84014	DIAL Dial Gold Antimicrobial Liquid Hand Soap - 12/7.5 oz Pump	\$43.20	3	Case	\$129.60
GPT19375	Compact 2-Ply White Coreless Bath Tissue Toilet Paper (36-Rolls Per Case)	\$60.19	50	Case	\$3,009.50
GPT48100	Preference 2-Ply Flat Box Facial Tissue (100-Count)	\$32.08	15	Case	\$481.20
GPT89460	enMotion 10 in. White Hardwound Paper Towel Roll (6-Rolls Per Case)	\$74.80	75	Case	\$5,610.00
JWP990685	0.5 oz. Neutral Conditioner 90 Pack - 2 Packs of 90 PER CASE	\$69.54	1	Case	\$69.54
KCC05027	WYPALL L40 White Disposable Cleaning and Drying Towels (24 Rolls per Case, 70 Sheets per Roll, 1,680 Sheets Total)	\$117.10	3	Case	\$351.30
MMM08278	3M 20 in. High Productivity Floor Pad (1-Count)	\$64.35	2	Case	\$128.70
MMM55654-W	3M 8 in. x 6 in. Easy Trap Sweep and Dust Sheets (250-Sheets Per Roll) (1 Roll Per Case)	\$59.73	5	Roll	\$298.65
REN02042	Renown 14 in. Red Buffing Floor Pad (5-Count)	\$9.00	5	Case	\$45.00
REN03121	Renown Wave 3D Mango Urinal Screen (10 per Box)	\$126.36	10	Case	\$1,263.60
REN22515-CA	Renown 20 Gal. to 30 Gal. 0.65 mil 30 in. x 36 in. Clear Low-Density Trash Bags (25 per Roll, 10-Rolls per Case)	\$28.43	20	Case	\$568.60
REN66024-CA	Renown 60 Gal. 2 mil 38 in. x 58 in. Black Can Liner (10 Per Roll, 10-Roll Per Case)	\$54.00	40	Case	\$2,160.00
TCC401255	Rubbermaid Commercial Products Microburst 3000 Linen Fresh Odor Neutralizer Aerosol Dispenser Refill	\$95.52	1	Case	\$95.52
TRANLG5201	Ambitex 4 Mil Blue Nitrile Powder-Free Large 100 Gloves Per Box	\$4.95	2	Pack	\$9.90
TRANMD5201BLU	Ambitex 4 Mil Blue Nitrile Powder-Free Medium 100 Gloves Per Box	\$49.50	6	Case	\$297.00

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
TRANXL5201BLU	Ambitex 4 Mil Blue Nitrile Powder-Free Extra Large 100 Gloves Per Box	\$49.50	1	Case	\$49.50
				<b>Subtotal</b>	\$19,760.14
				<b>Tax</b>	\$0.00
				<b>Shipping</b>	\$0.00
				<b>Handling</b>	\$0.00
				<b>Total</b>	\$19,760.14

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**Questions about this quote?**

Contact our Customer Service representatives at 1-866-412-6726

**Personnel Report**

**April 15, 2025**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Effective Date</u></b>	<b><u>Pay Rate</u></b>
<b><u>Resignations</u></b>			
Samantha Jakubek	Paraprofessional Aide	End of '24-'25 SY	
Ashley VanEtten	HS Girls Head Basketball Coach	Immediately	
Kayla Weier	Kitchen Assistant	April 7, 2025	
Katelyn Petersen	1:1 Nurse	End of '24-'25 SY	

**Coaching/Sponsor New Hires**

**Teacher/ESP New Hires**

Andrew Kaskavage	Custodian	Immediately	
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**Summer Employment**

**Retirement**

**Sub**

**Leave of Absence**

**FMLA**

\*All new hires/volunteers are contingent upon successful completion of background investigation, employment history review, and verification/completion of proper certification and/or licensure for the position. \*\*Names are linked to additional documentation.

\*\*As of Apr 12, 2025 8:00 AM