

**Big Hollow School District #38 Ingleside, IL 60041**

**REGULAR BOARD OF EDUCATION MEETING MINUTES**

Tuesday, October 10, 2023

1. Call to Order and Roll Call:

The regular meeting of the Board of Education was called to order at 6:02 p.m. on Tuesday, October 10, 2023.

Roll Call:

The following member were in attendance: Bennett, Cernuska, Dollinger, Kueter, Lyons, Pedersen, Plescia

The following members were absent: None

The following administration was present: Gold

2. Motion to move to Closed Session:

A motion was made by Cernuska and seconded by Kueter to move to closed session at 6:03 pm

Motion carried.

Aye: All

Nay: None

3. Resume to Open Session:

Open session began at 6:33 pm.

The following members were in attendance: Bennett, Cernuska, Dollinger, Kueter, Pedersen, Plescia

The following members were absent: None

The following administration were present: Gold, Cornwell, Janusz, Pittman

4. Pledge of Allegiance:

The Pledge of Allegiance was recited.

5. Added Items/Approval of the Agenda:

A motion was made by Cernuska and seconded by Dollinger to change to agenda order of items 7 and 8. Item 8 will proceed item 7.

Motion carried.

Aye: All

Nay: None

A motion was made by Pedersen and seconded by Kueter to approve the agenda.

Motion carried.

Aye: All

Nay: None

6. Public Comments

There were no public comments.

7. Accomplish Recognition

The following individuals were honored as the September 2023:

- o Student of the Month Primary: Eli James, Kindergarten. Ms. Huemann, Primary PE Teacher, shared with the board that she nominated Eli for being kind, gentle, and compassionate.
- o Student of the Month Elementary: Kennedy Ditore, 4th Grade. Ms. Wilhelm, Kennedy's classroom teacher, shared with the board that Kennedy was nominated by Dr. Biancalana for being empathic, positive and caring. As well as for her help in the classroom.
- o Student of the Month Middle School: Sienna Enters, 8th Grade. Ms. Swiderski, 8th Grade Math Teacher, shared how Sienna is kind and respectful and a natural born leader.
- o Employee of the Month: Stephaney Wiley, Custodial Staff. Ms. Wiley was nominated by a number of staff members, Gretta Adams, Kindergarten Teacher, shared with the board why they nominated her. Stephaney is helpful and takes time to get to know everyone. She goes out of her way to make sure the task at hand is completed, she is a benefit to the entire district.

8. Academic Spotlight

Lenayn Janusz, Primary School Principal, provided slides to the board sharing details and pictures from the Primary Pumpkin Patch on site field trip. Primary school students were able to participate in a day filled with a sensory table, scavenger hunt, story teller, crafts, pumpkin patch and a hay ride.

9. Board Member "Code of Conduct" Review:

Item #12: "I will strive to keep my board focused on its primary work of clarifying the district purpose, direction and goals, and monitoring district performance."

10. Approve Consent Agenda Items:

A motion was made by Bennett and seconded by Pedersen to approve the consent agenda items as presented.

Motion carried.

Aye: Bennett, Pedersen, Dollinger, Cernuska, Lyons, Kueter, Plescia

Nay: None

11. Superintendent's Report:

a. District Leadership Team

Mr. Gold shared the meeting format and changes that are being implemented in our upcoming school year to the district leadership team. The draft objectives were exhibited, items will be added to this list throughout the year.

b. Health/Life Safety Annual Inspection

The Health/Life Safety Annual Inspection conducted by the ROE was recently completed. The report letters for each building showing violations were exhibited.

c. School Improvement Planning

BHSD38 building principals shared an exhibit of the school improvement plans for each building. These have been developed with the assistance of building leadership teams and will be updated regularly.

d. Debt Collection Service

BHSD38 currently has approximately \$11,000 in outstanding registration/activity fees from prior school years for active students. In regards to lunch accounts, the total of all accounts that are currently owing more than \$150 is approximately \$10,000.

A motion was made by Bennett and seconded by Dollinger to approve the recommendation for a partnership with Kinum for assistance in debt collection. Motion carried.

Aye: Bennett, Dollinger, Lyons, Kueter, Plescia, Cernuska, Pedersen

Nay: None

e. ISBE Special Education Accountability and Support Determination

The recent results of the Local Education Agency review completed by ISBE was exhibited. It was determined that Big Hollow School District 38 meets the requirements with a score of 100%.

f. IASB Annual Merit Recognition

Doug Pedersen and Vivian Kueter have been recognized by the Illinois Association of School Boards (IASB) for their participation in a number of professional development and leadership activities during their service as school board members.

IASB recognizes school board members who show a dedication and desire to learn more about local school governance, adding to their leadership skills, knowledge of state and national education issues, and commitment to serving in trust of their community and their students.

The certificates awarded to Doug and Vivian from IASB were exhibited.

12. Other Action Items:

a. September 2023 Employment Recommendations

A motion was made by Pedersen and seconded by Cernuska to approve the employment report with the addition of:

\*The employment of Justin Humphries, 7th Grade Boys Basketball Coach, effective October 17, 2023.

Motion carried.

Aye: Pedersen, Cernuska, Plescia, Bennett, Kueter, Lyons, Dollinger

Nay: None

13. Resignations Accepted:

- Accepted a resignation from Gail Peterson, Paraprofessional, effective September 18, 2023.
- Accepted a resignation from Melanie Simcoe, Lunch Monitor, effective September 21, 2023.
- Accepted a resignation from Alejandra Cabrera, Transportation Driver, effective October 20, 2023.

14. Informational Items:

a. Freedom of Information Act (FOIA) Requests

FOIA requests received in September 2023 were exhibited.

b. Monthly Reports

Administrator Report, Administrator Meeting Agendas, Monthly Attendance and the AAPAC Agenda were all exhibited.

- c. The next regularly scheduled Board Meeting will take place on Monday, November 13, 2023 with closed session beginning at 6:00 pm and open session immediately following.

15. Motion to move to Closed Session:

Not needed

16. Return to Open Session:

Not needed

17. Take any necessary action following closed session regarding minutes, employment of personnel, resignations, terminations or leaves of absence:

None

18. Adjournment:

A motion was made by Cernuska and seconded by Dollinger to adjourn the meeting at 7:05 p.m.

Motion carried.

Aye: All

Nay: None

---

Board of Education President  
Big Hollow School District #38

---

Board of Education Secretary  
Big Hollow School District #38

	EDUCATION FUND (10)	OPER. & MAINT. FUND (20)	DEBT SVC FUND (30)	TRANS. FUND (40)	SS/MED/IMRF FUND (50/51)	CAPITAL PROJ FUND (60)	WORKING CASH FUND (70)	TORT FUND (80)	TOTAL ALL FUNDS
<b>ASSETS</b>									
Cash & Investments									
Imprest Fund	2,000	0	0	0	0	0	0	0	2,000
Cash in Bank BMO	0	0	0	0	0	0	0	0	0
Student Activity	23,857	0	0	0	0	0	0	0	23,857
*Cash in Bank Win Trust Land of Lakes Bank	3,151,588	1,124,419	2,859,768	407,851	302,366	1,085,568	980,868	-75,895	9,836,533
PMA Investment	3,249,911	989,222	2,585,554	321,957	249,249	761,201	697,981	15,024	8,870,100
PMA Savings Deposit Account	0	0	0	0	0	0	0	0	0
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>6,427,356</b>	<b>2,113,641</b>	<b>5,445,323</b>	<b>729,807</b>	<b>551,615</b>	<b>1,846,769</b>	<b>1,678,849</b>	<b>-60,871</b>	<b>18,732,490</b>
Due From Education Fund	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>6,427,356</b>	<b>2,113,641</b>	<b>5,445,323</b>	<b>729,807</b>	<b>551,615</b>	<b>1,846,769</b>	<b>1,678,849</b>	<b>-60,871</b>	<b>18,732,490</b>
<b>LIABILITIES</b>									
Tax Anticipation Warrants Payable	0	0	0	0	0	0	0	0	0
Accounts Payable	6,098	-39,511	0	-4,338	-1	98,402	0	0	60,651
Due To Working Cash Fund	0	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>6,098</b>	<b>-39,511</b>	<b>0</b>	<b>-4,338</b>	<b>-1</b>	<b>98,402</b>	<b>0</b>	<b>0</b>	<b>60,651</b>
*YTD Revenue	7,130,308	785,790	2,392,730	785,765	316,102	11,268	58,058	166,920	11,646,943
Sale of Assets									0
YTD Expenditures	-6,464,856	-651,603	0	-693,716	-232,561	-245,748	0	-269,990	-8,558,475
YTD Excess/ (Deficiency)	665,453	134,187	2,392,730	92,049	83,541	-234,480	58,058	-103,070	3,088,468
Beginning Fund Balance 07/01/23	5,768,002	1,939,944	3,052,592	633,420	468,075	1,982,847	1,620,791	42,199	15,507,870
Ending Fund Balance	6,433,455	2,074,131	5,445,323	725,469	551,616	1,748,367	1,678,849	-60,871	18,596,338
<b>TOTAL LIABILITIES &amp; FUND BAL.</b>	<b>6,427,356</b>	<b>2,113,641</b>	<b>5,445,323</b>	<b>729,807</b>	<b>551,615</b>	<b>1,846,769</b>	<b>1,678,849</b>	<b>-60,871</b>	<b>18,732,490</b>

Date

Board of Education Secretary

Date

<b>Big Hollow District #38</b>					
<b>Bank Balances</b>					
<b>10/31/2023</b>					
	<b>Ledger/ Statement</b>	<b>Outstanding Deposits</b>	<b>Outstanding Checks</b>	<b>Adjusting Entry</b>	<b>Adjusted Balance</b>
Education (10)	3,151,588.17				3,151,588.17
Building (20)	1,124,418.95				1,124,418.95
Bond & Interest (30)	2,859,768.43				2,859,768.43
Transportation (40)	407,850.72				407,850.72
IMRF/SS/MC Fund (50,51)	302,365.67				302,365.67
Capital Projects (60)	1,085,567.84				1,085,567.84
Working Cash (70)	980,868.38				980,868.38
Tort (80)	(75,895.23)				(75,895.23)
	<u>9,836,532.93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,836,532.93</u>
Bank of the Ozarks	0.00				0.00
PMA Savings-11534-101	290.84				290.84
PMA Max Class General Fund	8,226,297.71				8,226,297.71
PMA Max Tax Anticipation Warrants	0.00				0.00
State Bank of the Lakes	1,679,946.37		57,661.03		1,622,285.34
Bancorp Bank	0.00				0.00
	<u>9,906,534.92</u>	<u>-</u>	<u>116,701.85</u>	<u>0.00</u>	<u>9,848,873.89</u>
			Variance		(12,340.96)
					Check #52805 voided in October. Check #55001 reissued 11.1.23. This reconciling item to be cleared in November.

<b>Education Fund</b>						
<b>Revenue</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Local Sources</b>	\$9,898,351	\$565,532	\$4,538,771	\$5,359,580	46%	
<b>State Sources</b>	\$8,111,205	\$834,264	\$2,342,747	\$5,768,458	29%	
<b>Federal Sources</b>	\$1,352,852	\$87,007	\$239,876	\$1,112,976	18%	
<b>Fees</b>	\$10,000	\$2,065	\$8,915	\$1,085	0%	
<b>Total Revenue</b>	\$19,372,408	\$1,488,868	\$7,130,308	\$12,242,100	37%	
<b>Expenses</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Salary</b>	\$14,242,134	\$1,171,428	\$4,374,773	\$9,867,361	31%	
<b>Benefits</b>	\$1,858,582	\$145,539	\$557,267	\$1,301,315	30%	
<b>Purchased Services</b>	\$1,701,414	\$70,233	\$446,463	\$1,254,951	26%	
<b>Supplies and Materials</b>	\$1,575,101	\$108,250	\$645,815	\$929,286	41%	
<b>Capital Outlay</b>	\$62,500	\$0	\$23,071	\$39,429	0%	
<b>Dues and Fees/Tuition</b>	\$0	\$0	\$0	\$0	0%	
<b>Non-Capital Equipment</b>	\$22,000	\$0	\$25,861	(\$3,861)	0%	
<b>Other Objects</b>	\$1,573,519	\$62,829	\$391,607	\$1,181,912	25%	
<b>Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Expenses</b>	\$21,035,250	\$1,558,277	\$6,464,856	\$14,570,394	31%	



<b>Operations and Maintenance</b>						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Local Sources</b>	\$1,653,000	\$110,132	\$785,790	\$867,210	48%	
<b>State Sources</b>	\$50,000	\$0	\$0	\$50,000	0%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Other Sources Sale of Land</b>	\$0	\$0	\$0	\$0	0%	
<b>Grant Maintenance</b>	\$0	\$0	\$0	\$0	0%	
<b>Fund Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$1,703,000	\$110,132	\$785,790	\$917,210	46%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Salary</b>	\$599,000	\$46,819	\$187,918	\$411,082	48%	
<b>Benefits</b>	\$85,550	\$6,982	\$26,447	\$59,103	31%	
<b>Purchased Services</b>	\$762,250	\$90,935	\$277,056	\$485,194	36%	
<b>Supplies and Materials</b>	\$493,000	\$14,978	\$160,182	\$332,818	32%	
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%	
<b>Dues, Fees, Tuition</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Expenses</b>	\$1,939,800	\$159,714	\$651,603	\$1,288,197	34%	

<b>Debt Service Fund</b>						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Local Sources</b>	\$3,240,000	\$270,090	\$2,392,730	\$847,270	74%	
<b>State Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Fund Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$3,240,000	\$270,090	\$2,392,730	\$847,270	74%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Purchased Services</b>	\$1,000	\$0	\$0	\$1,000	0%	
<b>Principal and Interest</b>	\$0	\$0	\$0	\$0	0%	
<b>Other Objects</b>	\$5,666,377	\$0	\$0	\$5,666,377	0%	
<b>Total Expenses</b>	\$5,667,377	\$0	\$0	\$5,667,377	0%	

<b>Transportation Fund</b>						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Local Sources</b>	\$669,000	\$34,678	\$326,647	\$342,353	49%	
<b>State Sources</b>	\$821,438	\$261,989	\$459,118	\$362,320	56%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$1,490,438	\$296,667	\$785,765	\$704,673	53%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Salary</b>	\$932,700	\$79,307	\$204,114	\$728,586	22%	
<b>Benefits</b>	\$22,620	\$1,771	\$3,598	\$19,022	16%	
<b>Purchased Services</b>	\$218,600	\$9,409	\$40,409	\$178,191	18%	
<b>Supplies and Materials</b>	\$191,000	\$19,344	\$36,352	\$154,648	19%	
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%	
<b>Other Objects</b>	\$416,200	\$0	\$409,243	\$6,957	98%	
<b>Total Expenses</b>	\$1,781,120	\$109,831	\$693,716	\$1,087,404	39%	

<b>IMRF/SS Fund</b>						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Local Sources</b>	\$578,534	\$53,448	\$316,102	\$262,432	55%	
<b>State Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$578,534	\$53,448	\$316,102	\$262,432	55%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
<b>Salary</b>	\$0	\$0	\$0	\$0	0%	
<b>Benefits</b>	\$780,500	\$67,498	\$232,561	\$547,939	30%	
<b>Purchased Services</b>	\$0	\$0	\$0	\$0	0%	
<b>Supplies and Materials</b>	\$0	\$0	\$0	\$0	0%	
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%	
<b>Dues and Fees</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Expenses</b>	\$780,500	\$67,498	\$232,561	\$547,939	30%	

<b>Capital Projects</b>						
<b>Revenue</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Local Sources</b>	\$50,000	\$4,176	\$11,268	\$38,732	23%	
<b>State Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Fund Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$50,000	\$4,176	\$11,268	\$38,732	23%	
<b>Expenses</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Salary</b>	\$0	\$0	\$0	\$0	0%	
<b>Benefits</b>	\$0	\$0	\$0	\$0	0%	
<b>Purchased Services</b>	\$190,000	\$0	\$244,616	(\$54,616)	129%	
<b>Supplies and Materials</b>	\$0	\$0	\$338	(\$338)	0%	
<b>Capital Outlay</b>	\$130,000	\$0	\$794	\$129,206	1%	
<b>Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Expenses</b>	\$320,000	\$0	\$245,748	\$74,252	77%	

<b>Working Cash Fund</b>						
<b>Revenue</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Local Sources</b>	\$110,000	\$9,536	\$58,058	\$51,942	53%	
<b>State Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$110,000	\$9,536	\$58,058	\$51,942	53%	
<b>Expenses</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Salary</b>	\$0	\$0	\$0	\$0	0%	
<b>Benefits</b>	\$0	\$0	\$0	\$0	0%	
<b>Purchased Services</b>	\$0	\$0	\$0	\$0	0%	
<b>Supplies and Materials</b>	\$0	\$0	\$0	\$0	0%	
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%	
<b>Dues and Fees/Tuition</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Expenses</b>	\$0	\$0	\$0	\$0	0%	



<b>Total All Funds</b>						
<b>Revenue</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Local Sources</b>	\$16,483,935	\$1,065,360	\$8,596,287	\$7,887,648	52%	
<b>State Sources</b>	\$8,982,643	\$1,096,253	\$2,801,865	\$6,180,778	31%	
<b>Federal Sources</b>	\$1,352,852	\$87,007	\$239,876	\$1,112,976	18%	
<b>Other Sources Sale of Land</b>	\$0	\$0	\$0	\$0	0%	
<b>Fees</b>	\$10,000	\$2,065	\$8,915	\$1,085	0%	
<b>Maintenance Grant</b>	\$0	\$0	\$0	\$0	0%	
<b>Fund Transfers</b>	\$0	\$0	\$0	\$0	0%	
<b>Total Revenue</b>	\$26,829,430	\$2,250,685	\$11,646,943	\$15,182,487	43%	
<b>Expenses</b>	<b>Budget</b>	<b>Month to Date</b>	<b>Year to Date</b>	<b>Budget Balance</b>	<b>% of Budget</b>	
<b>Salary</b>	\$15,773,834	\$1,297,553	\$4,766,805	\$11,007,029	30%	
<b>Benefits</b>	\$2,747,252	\$221,789	\$819,873	\$1,927,379	30%	
<b>Purchased Services</b>	\$3,144,264	\$170,577	\$1,278,534	\$1,865,730	41%	
<b>Supplies and Materials</b>	\$2,259,101	\$142,572	\$842,687	\$1,416,414	37%	
<b>Capital Outlay</b>	\$192,500	\$0	\$23,865	\$168,635	12%	
<b>Dues and Fees/Tuition</b>	\$0	\$0	\$0	\$0	0%	
<b>Non-Capital Equipment</b>	\$22,000	\$0	\$25,861	(\$3,861)	118%	
<b>Other Objects</b>	\$7,656,096	\$62,829	\$800,850	\$6,855,246	10%	
<b>Total Expenses</b>	\$31,795,047	\$1,895,320	\$8,558,475	\$23,236,572	27%	



**Big Hollow School District #38  
Accounts Payable Approval Form for November 13, 2023**

<u>Fund</u>	<u>Fund #</u>	<u>Accounts Payable</u>
Education	10	541,952.45
O & M	20	113,415.13
Debt Service	30	
Transportation	40	45,521.48
IMRF/SS	50	67,497.74
Capitol Projects	60	
Working Cash	70	
TORT	80	
Fire Prev/Safety	90	
<b>Totals</b>		<b>\$768,386.80</b>

---

Board of Education Secretary \_\_\_\_\_ Date \_\_\_\_\_  
Big Hollow School District #38

---

Board of Education President \_\_\_\_\_ Date \_\_\_\_\_  
Big Hollow School District #38

<b>CHECK DATE</b>	<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>TOTAL</b>
10/12/2023	54863	United States Treasury	86,856.89
10/2/2023	54818	United States Treasury	82,647.51
10/12/2023	54862	Teachers Retirement System	48,422.07
10/2/2023	54817	Teachers Retirement System	46,552.22
10/12/2023	54858	Ill Municipal Retirement Fund	32,948.79
10/20/2023	54963	Gordon Food Service Inc	27,862.48
10/12/2023	54859	Illinois Dept Of Revenue	26,034.07
10/2/2023	54815	Illinois Dept Of Revenue	25,236.09
10/20/2023	54959	Connection's Academy East	22,183.64
10/5/2023	54841	Paper Education America Inc	19,122.45
10/13/2023	54874	American Building Services Inc	17,256.45
10/13/2023	54899	IFSI	16,761.00
10/13/2023	54930	SEDOL	15,372.44
10/20/2023	54955	Community Mechanical	15,206.00
10/13/2023	54885	Eccezion	14,750.00
10/20/2023	54964	Grant Township Highway Department	11,827.61
10/5/2023	54849	SEDOL	11,266.50
10/13/2023	54893	Gordon Food Service Inc	7,871.91
10/12/2023	54861	Teacher's Health Insurance Security Fund	7,622.77
10/20/2023	54982	Special Education Services	7,608.74
10/2/2023	54816	Teacher's Health Insurance Security Fund	7,316.31
10/13/2023	54895	Grant Township Highway Department	6,831.81
10/13/2023	54921	Northern Illinois University	6,800.00
10/13/2023	54873	Amazon	6,417.96
10/20/2023	54958	Connection's Day School	6,298.31
10/13/2023	54931	Sensory Edge	6,195.70
10/13/2023	54869	Alpha Prime Communications	6,076.40
10/13/2023	54936	Techstar America Corporations	5,825.80
10/20/2023	54983	Speech Path Specialists	5,433.75
10/13/2023	54903	Johnson Controls Fire Protection	5,318.60
10/5/2023	54821	Alertus Technologies LLC	5,302.00
10/20/2023	54957	Computer Nationwide	5,265.00
10/13/2023	54900	Illinois Association Of School Boards	5,125.00
10/13/2023	54920	Nierman Landscape & Design	5,104.75
10/20/2023	54973	Onyx Asset Services Group LLC	5,067.74
10/20/2023	54962	Follett School Solutions LLC	5,057.28
10/5/2023	54845	RingCentral Inc	4,739.10
10/20/2023	54947	American AED LLC	4,716.00
10/20/2023	54978	Schuring & Schuring, Inc	4,662.66
10/20/2023	54984	SuperEval	4,230.00
10/20/2023	54969	K & M Printing	4,055.00
10/20/2023	54954	Chain O Lakes Transportation	3,900.00
10/13/2023	54929	Schmidgall, Kelly	3,880.00
10/26/2023	54995	Schmidgall, Kelly	3,720.00
10/20/2023	54976	PMA Leasing, INC	3,687.85

## Exhibit 3

10/13/2023	54912	Midland Paper	3,475.20
10/26/2023	54993	Martin-Upton, Eileen	3,471.72
10/13/2023	54906	Lake County Dept of Public Works	3,339.00
10/5/2023	54824	Carroll, Megan	3,318.75
10/26/2023	54987	Carroll, Megan	3,193.75
10/13/2023	54917	NCC - Peterson Products	3,182.42
10/13/2023	54876	Beach Park School District #3	3,100.00
10/5/2023	54838	Martin-Upton, Eileen	2,929.50
10/20/2023	54946	Amazon	2,772.88
10/13/2023	54896	Hodges, Loizzi, Eisenhammer, Rodick,Kohn	2,613.96
10/13/2023	54911	Mid-West Truckers Association	2,465.00
10/5/2023	54848	School Specialty	2,249.25
10/5/2023	54822	Amazon	2,069.95
10/13/2023	54890	Flood Brothers Disposal & Recycling Services	2,040.00
10/13/2023	54926	Raptor Technologies	1,875.00
10/20/2023	54953	CDW Government, INC	1,827.50
10/13/2023	54927	Ray Chrysler Dodge Jeep Ram	1,778.97
10/13/2023	54928	Schindler Elevator Corporation	1,760.00
10/13/2023	54897	Huemann Water Conditioning	1,655.70
10/12/2023	54864	Voya Institutional Trust Company	1,610.02
10/20/2023	54948	APCP Pizza Inc	1,530.00
10/13/2023	54908	Lit N Glow Electric Inc	1,354.00
10/13/2023	54894	Granite Telecommunications	1,283.30
10/13/2023	54919	Net56	1,271.20
10/2/2023	54819	Voya Institutional Trust Company	1,251.00
10/13/2023	54938	Vista Higher Learning Inc.	1,240.00
10/5/2023	54833	Kully Supply	1,190.70
10/5/2023	54855	Wells Fargo Vendor Financial Services LLC	1,135.00
10/26/2023	54991	Janusz, Lenayn	1,108.90
10/20/2023	54981	Snap! Mobile Inc	1,100.00
10/20/2023	54967	Integrated Systems Corporation	1,056.00
10/20/2023	54965	Hershey Creamery Co	1,020.26
10/20/2023	54943	Alpha Baking Co, Inc.	1,018.60
10/5/2023	54830	Home Depot Credit Services	997.59
10/20/2023	54971	NCC - Peterson Products	996.00
10/13/2023	54880	Contreras, Veronica Mancera	970.00
10/5/2023	54828	Gold, Robert	849.46
10/5/2023	54829	Hagen, Christina	825.00
10/20/2023	54974	Patch 22	800.00
10/13/2023	54939	Warehouse Direct Business Products & Srv	787.31
10/20/2023	54979	SEDOL	783.85
10/13/2023	54924	Pittman, Erin	732.90
10/13/2023	54937	VEX Robotics Inc	731.92
10/2/2023	54820	Wisconsin Dept Of Revenue	721.43
10/12/2023	54865	Wisconsin Dept Of Revenue	721.43
10/5/2023	54839	Menards	721.41
10/5/2023	54850	Spakowski, Diane	700.00

10/13/2023	54918	Nelco	695.20
10/20/2023	54977	Regling, Dennis	695.00
10/20/2023	54956	Compass Health Center, LLC	693.00
10/5/2023	54846	Schindler Elevator Corporation	652.13
10/5/2023	54837	Leginski, Elizabeth	610.00
10/20/2023	54942	Almazan, Alfredo Beltran	600.00
10/20/2023	54972	Network Craze Technology	600.00
10/13/2023	54913	Midwest Transit Equipment	592.18
10/13/2023	54867	Accurate Biometrics	577.00
10/5/2023	54827	Frazier, Kimberly	520.00
10/5/2023	54832	Kellmann, Michelle	485.00
10/5/2023	54840	Olney, Erin	485.00
10/5/2023	54843	Polark, Kelly	485.00
10/5/2023	54852	Sterbenz, Alexis	485.00
10/13/2023	54878	Boone, Lisa	485.00
10/13/2023	54884	DiMaggio, Nicole	485.00
10/26/2023	54994	Polark, Kelly	485.00
10/5/2023	54854	Uline	450.99
10/13/2023	54886	Ed's Rental & Sales, Inc	438.00
10/20/2023	54985	Thomson Reuters-West	417.00
10/20/2023	54951	Ballard & Tighe	410.90
10/13/2023	54866	22Vets LLC	370.45
10/5/2023	54847	School Outfitters	369.00
10/5/2023	54836	Lake County Forest Preserve	360.00
10/13/2023	54888	Flade, Stephanie	347.20
10/2/2023	54814	Collection Service Center	332.13
10/12/2023	54857	Collection Service Center	332.13
10/13/2023	54925	R & G Consultants	321.01
10/26/2023	55000	Wolters, Eric	314.93
10/20/2023	54944	Alpha Prime Communications	304.00
10/20/2023	54949	Aramark Uniform & Career Apparel Group Inc	261.12
10/26/2023	54989	Flade, Stephanie	251.52
10/20/2023	54950	Aranda, Nancy	250.00
10/20/2023	54970	Menards	231.65
10/13/2023	54879	College of Lake County-JLC	225.00
10/20/2023	54952	Barnes & Noble	215.70
10/26/2023	54986	Banach, Maria	210.91
10/20/2023	54961	Engler Callaway Baasten & Sraga, LLC	208.00
10/5/2023	54835	Lake County Superintendents Assoc	200.00
10/13/2023	54923	Pitel Septic Inc	200.00
10/20/2023	54980	Sensory Edge	199.95
10/13/2023	54932	Smithereen Pest Management	198.00
10/5/2023	54851	St. Bedes Athletic Association	190.00
10/13/2023	54882	Demco	184.28
10/13/2023	54941	Wex Health, Inc	184.00
10/13/2023	54914	Miller, Carrie	182.10
10/20/2023	54960	Cozzini Bros., Inc.,	155.50

## Exhibit 3

10/26/2023	54992	Laske, Jacquelyn	152.76
10/5/2023	54826	Educational League of IL	130.00
10/12/2023	54860	LCFT Cope	130.00
10/13/2023	54940	Waukegan Safe And Lock	115.50
10/26/2023	54997	Stroup, Nicole Michelle	114.23
10/5/2023	54831	ITsavvy LLC	100.00
10/5/2023	54842	Philippsen, Michelle	98.25
10/26/2023	54996	Sposato-Jucha, Chiara Noelle	96.71
10/20/2023	54968	International Literacy Association	81.00
10/13/2023	54868	Advance Fence Inc	80.00
10/13/2023	54887	Engler Callaway Baasten & Sraga, LLC	78.00
10/13/2023	54889	Flinn Scientific Inc	77.49
10/5/2023	54823	Bassett, Jeffrey	75.00
10/5/2023	54825	Drewicz, Jerzy	75.00
10/13/2023	54898	IESA	65.00
10/5/2023	54844	Ray Chrysler Dodge Jeep Ram	60.64
10/13/2023	54877	Biancalana, Venette Irene	50.00
10/13/2023	54881	Cornwell, Joshua	50.00
10/13/2023	54883	DeNovo, Kira	50.00
10/13/2023	54892	Gold, Robert	50.00
10/13/2023	54902	Janusz, Lenayn	50.00
10/13/2023	54904	Kumpula, Sara	50.00
10/13/2023	54907	Laske, Jacquelyn	50.00
10/13/2023	54909	McCulley, Matthew	50.00
10/13/2023	54910	McDonough, Amanda Marie	50.00
10/13/2023	54915	Mullen, Rachel Ann	50.00
10/13/2023	54922	Philippsen, Michelle	50.00
10/13/2023	54933	Stroup, Nicole Michelle	50.00
10/13/2023	54934	Summers, Brian	50.00
10/13/2023	54935	Swiderski, Derek	50.00
10/20/2023	54975	Pittman, Erin	50.00
10/5/2023	54834	Kumpula, Sara	45.49
10/20/2023	54966	Illinois School for the Deaf	43.00
10/13/2023	54901	International Literacy Association	39.60
10/13/2023	54875	Arellano, Kerry Lin	34.88
10/13/2023	54891	Fox Lake Fire Protection District	30.00
10/13/2023	54905	Lake County Regional Office of Ed	30.00
10/13/2023	54916	Napa Auto Supply Fox Lake	27.89
10/26/2023	54990	Gold, Robert	23.28
10/5/2023	54856	Wiley, Stephaney	16.38
10/26/2023	54999	Wiley, Stephaney	15.72
10/26/2023	54998	Swiderski, Derek	13.10
10/26/2023	54988	Dittmer, Christopher Rober	9.00
10/5/2023	54853	T-Mobile	1.42
10/20/2023	54349	SuperEval	-4,230.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54349	-4,230.00	SuperEval	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Evaluwise/SuperEval	-4,230.00
10/02/2023	54814	332.13	Collection Service C	EDUCATION/District/B enefit Accrual	EDUCATION IMRF Deduction	332.13
10/02/2023	54815	40.00	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/02/2023	54815	22,459.57	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/02/2023	54815	1,047.36	Illinois Dept Of Rev	O & M/District	Building- IL State Withholding	
10/02/2023	54815	1,689.16	Illinois Dept Of Rev	TRANSPORTATION/Distr ict	Transportation - IL State With	25,236.09
10/02/2023	54816	3,468.15	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	155.05	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	15.60	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	2,581.83	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	413.29	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	555.37	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	115.42	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54816	11.60	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	7,316.31
10/02/2023	54817	34,681.50	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	1,550.25	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	155.82	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	2,234.97	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	1,908.10	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	5,553.75	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/02/2023	54817	357.87	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	99.91	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/02/2023	54817	10.05	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	46,552.22
10/02/2023	54818	5,947.48	United States Treasu	EDUCATION/District	EDUCATION FICA	
10/02/2023	54818	1,411.54	United States Treasu	O & M/District	Building - FICA Withholding	
10/02/2023	54818	2,365.80	United States Treasu	TRANSPORTATION/Distr ict		
10/02/2023	54818	2,008.33	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/02/2023	54818	320.00	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/02/2023	54818	40,068.14	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/02/2023	54818	1,445.36	United States Treasu	O & M/District/Federal Tax Withheld	Building - Federal Withholding	
10/02/2023	54818	1,756.58	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/02/2023	54818	7,916.31	United States Treasu	EDUCATION/District	EDUCATION Medicare Withheld	
10/02/2023	54818	330.12	United States Treasu	O & M/District	Building- Medicare Withholding	
10/02/2023	54818	553.30	United States Treasu	TRANSPORTATION/Distr ict	Transportation-Medicare With	
10/02/2023	54818	9,724.82	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare - FICA Withholding	
10/02/2023	54818	8,799.73	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare-Medicare Withheld	82,647.51
10/02/2023	54819	938.00	Voya Institutional T	EDUCATION/District	EDUCATION ANNUITY	
10/02/2023	54819	313.00	Voya Institutional T	EDUCATION/District	EDUCATION ANNUITY	1,251.00
10/02/2023	54820	100.00	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	
10/02/2023	54820	621.43	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	721.43
10/05/2023	54821	5,302.00	Alertus Technologies	O & M/District/SECURITY	Alertus annual fee	5,302.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54822	617.47	Amazon	SERVICES/Tech Upkeep/Warranties EDUCATION/MIDDLE/EDU CATIONAL MEDIA	MS--- Library Books	
10/05/2023	54822	9.99	Amazon	SERVICES/SUPPLIES EDUCATION/District/S PECIAL	SPED--- Supp/Mat	
10/05/2023	54822	19.98	Amazon	EDUCATION/SUPPLIES EDUCATION/District/R EGULAR	Dist--- Convenience Acct S/M	
10/05/2023	54822	294.36	Amazon	PROGRAMS/SUPPLIES EDUCATION/MIDDLE/EDU CATIONAL MEDIA	MS--- Library Books	
10/05/2023	54822	69.90	Amazon	SERVICES/SUPPLIES EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/05/2023	54822	349.99	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	
10/05/2023	54822	39.58	Amazon	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/05/2023	54822	57.12	Amazon	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/05/2023	54822	57.12	Amazon	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/05/2023	54822	28.02	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- PBIS Supp/Mat	
10/05/2023	54822	96.23	Amazon	EDUCATION/MIDDLE/IMP ROVEMENT OF INSTRUCTION SER/SUPPLIES	MS-- Impr of Inst. Supp/Mat	
10/05/2023	54822	21.93	Amazon	EDUCATION/ELEMENTARY /EDUCATIONAL MEDIA	Elem--- Library Grant	



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54822	13.99	Amazon	SERVICES/SUPPLIES EDUCATION/PRIMARY/ELEMENTARY/SUPPLIES	Pri-- Supp/Mat	
10/05/2023	54822	114.69	Amazon	EDUCATION/MIDDLE/MIDDLE/JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/05/2023	54822	279.58	Amazon	EDUCATION/ELEMENTARY/ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	2,069.95
10/05/2023	54823	75.00	Bassett, Jeffrey	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED SERVICES	Soccer Officials	75.00
10/05/2023	54824	3,318.75	Carroll, Megan	EDUCATION/District/H EALTH SERVICES/PROFESSIONAL AND TECHNICAL SERVICES	SPED-- OT/PT/Health Pur Svc	3,318.75
10/05/2023	54825	75.00	Drewicz, Jerzy	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED SERVICES	Soccer Officials	75.00
10/05/2023	54826	130.00	Educational League of	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/DUES & FEES	Supt--- Dues & Fees	130.00
10/05/2023	54827	520.00	Frazier, Kimberly	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	520.00
10/05/2023	54828	9.17	Gold, Robert	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/TRAVEL	Supt---Travel	
10/05/2023	54828	34.06	Gold, Robert	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/TRAVEL	Supt---Travel	
10/05/2023	54828	299.99	Gold, Robert	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL	Impr. of Instr--- Admin	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54828	21.00	Gold, Robert	AND TECHNICAL SER EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL	Impr. of Instr--- Admin	
10/05/2023	54828	44.42	Gold, Robert	AND TECHNICAL SER EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL	Impr. of Instr--- Admin	
10/05/2023	54828	440.82	Gold, Robert	AND TECHNICAL SER EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL	Impr. of Instr--- Admin	849.46
10/05/2023	54829	825.00	Hagen, Christina	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	825.00
10/05/2023	54830	69.42	Home Depot Credit Se	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/05/2023	54830	69.42	Home Depot Credit Se	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	69.45	Home Depot Credit Se	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/05/2023	54830	23.00	Home Depot Credit Se	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	23.00	Home Depot Credit Se	O & M/MIDDLE/CARE AND UPKEEP OF	MS--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54830	19.97	Home Depot	Credit Se O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/05/2023	54830	154.33	Home Depot	Credit Se EDUCATION/District/COMMUNITY RECREATION SERVICES/SUPPLIES	Comm Dev/Outr Supp/Mat	
10/05/2023	54830	107.72	Home Depot	Credit Se O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	-49.85	Home Depot	Credit Se O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	107.45	Home Depot	Credit Se EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/05/2023	54830	39.92	Home Depot	Credit Se O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/05/2023	54830	212.79	Home Depot	Credit Se EDUCATION/MIDDLE/Int erscholastic Programs/SUPPLIES	Athletics--- Supp/Mat	
10/05/2023	54830	59.88	Home Depot	Credit Se O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/05/2023	54830	59.88	Home Depot	Credit Se O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	59.83	Home Depot	Credit Se O & M/MIDDLE/CARE	MS--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54830	10.38	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/PRIMARY/CARE	Pri--- Maintenance Supp/Mat	
10/05/2023	54830	10.38	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	10.38	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/MIDDLE/CARE	MS--- Maintenance Supp/Mat	
10/05/2023	54830	-19.92	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/PRIMARY/CARE	Pri--- Maintenance Supp/Mat	
10/05/2023	54830	-19.92	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE	Elem--- Maintenance Supp/Mat	
10/05/2023	54830	-19.92	Home Depot Credit Se	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/MIDDLE/CARE	MS--- Maintenance Supp/Mat	997.59
10/05/2023	54831	100.00	ITsavvy LLC	EDUCATION/District/O PERATIONS SERVICES/PROFESSIONAL AND TECHNICAL SER	Tech--- Upkeep/Warranties	100.00
10/05/2023	54832	485.00	Kellmann, Michelle	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	485.00
10/05/2023	54833	154.48	Kully Supply	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54833	154.48	Kully Supply	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Maintenance Supp/Mat	
10/05/2023	54833	290.97	Kully Supply	SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Maintenance Supp/Mat	
10/05/2023	54833	299.79	Kully Supply	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Maintenance Supp/Mat	
10/05/2023	54833	290.98	Kully Supply	SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Maintenance Supp/Mat	1,190.70
10/05/2023	54834	45.49	Kumpula, Sara	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Maintenance Supp/Mat	45.49
10/05/2023	54835	200.00	Lake County Superint	SE/SUPPLIES EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/DUES & FEES	Supt--- Dues & Fees	200.00
10/05/2023	54836	360.00	Lake County Forest P	SE/SUPPLIES EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	360.00
10/05/2023	54837	125.00	Leginski, Elizabeth	SE/SUPPLIES EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	
10/05/2023	54837	485.00	Leginski, Elizabeth	SE/SUPPLIES EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	610.00
10/05/2023	54838	2,929.50	Martin-Upton, Eileen	SE/SUPPLIES EDUCATION/District/H EALTH SERVICES/PROFESSIONA	SPED-- OT/PT/Health Pur Svc	2,929.50

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54839	70.50	Menards	L AND TECHNICAL SER O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/05/2023	54839	70.49	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54839	41.45	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/05/2023	54839	43.43	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/05/2023	54839	43.42	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/05/2023	54839	40.07	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/05/2023	54839	40.07	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/05/2023	54839	40.09	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/05/2023	54839	52.22	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF	Elem--- Custodial Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54839	52.22	Menards	BUILDING SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Custodial Supp/Mat	
10/05/2023	54839	119.87	Menards	BUILDING SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Maintenance Supp/Mat	
10/05/2023	54839	41.31	Menards	BUILDING SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Custodial Supp/Mat	
10/05/2023	54839	9.54	Menards	BUILDING SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Maintenance Supp/Mat	
10/05/2023	54839	15.45	Menards	BUILDING SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Maintenance Supp/Mat	
10/05/2023	54839	15.45	Menards	BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Maintenance Supp/Mat	
10/05/2023	54839	8.61	Menards	BUILDING SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Maintenance Supp/Mat	
10/05/2023	54839	8.61	Menards	BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Maintenance Supp/Mat	
10/05/2023	54839	8.61	Menards	BUILDING SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Maintenance Supp/Mat	721.41

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/05/2023	54840	485.00	Olney, Erin	SE/SUPPLIES EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	485.00
10/05/2023	54841	6,360.13	Paper Education Amer	EDUCATION/PRIMARY/Ce rtified-- extra work/TEMPORARY SALARIES	ESSERIII-- After school prog.	
10/05/2023	54841	12,762.32	Paper Education Amer	EDUCATION/ELEMENTARY /Certified-- extra work/TEMPORARY SALARIES	ESSERIII-- After school prog.	19,122.45
10/05/2023	54842	98.25	Philippsen, Michelle	EDUCATION/District/O THER FOOD SERVICES/TRAVEL	FoodSvc--- Travel	98.25
10/05/2023	54843	485.00	Polark, Kelly	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	485.00
10/05/2023	54844	60.64	Ray Chrysler Dodge J	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	60.64
10/05/2023	54845	4,739.10	RingCentral Inc	O & M/District/CARE AND UPKEEP OF BUILDING SE/At&t	Phone Services (AT&T)	4,739.10
10/05/2023	54846	652.13	Schindler Elevator C	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Elevator Inspection	652.13
10/05/2023	54847	369.00	School Outfitters	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	369.00
10/05/2023	54848	2,249.25	School Specialty	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Art Supp/Mat	2,249.25
10/05/2023	54849	11,266.50	SEDOL	SOCIAL SECURITY/MEDICARE/SE DOL/SpecED/PAYMENTS FOR SPECIAL	SEDOL IMRF Expense	11,266.50



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				EDUCATION/FEDERAL INSURANCE CONTRIBUTION		
10/05/2023	54850	700.00	Spakowski, Diane	EDUCATION/District/F	Distr--- Bus. Mngr Pur Svc	700.00
				ISCAL SERVICES/PROFESSIONAL AND TECHNICAL SER		
10/05/2023	54851	190.00	St. Bedes Athletic A	EDUCATION/MIDDLE/Int	Basketball--- Dues & Fees	190.00
				erscholastic Programs/DUES & FEES		
10/05/2023	54852	485.00	Sterbenz, Alexis	EDUCATION/District/E	Distr-- Tuition Reimb.	485.00
				LEMENTARY/TUITION REIMBURSEMENT		
10/05/2023	54853	1.42	T-Mobile	EDUCATION/District/M	Title I-- Homeless supp/mat	1.42
				TSS/Title I/SUPPLIES		
10/05/2023	54854	450.99	Uline	O & M/District/CARE	Dist--- Custodial Supp/Mat	450.99
				AND UPKEEP OF BUILDING SE/SUPPLIES		
10/05/2023	54855	147.00	Wells Fargo Vendor F	EDUCATION/District/C	Dist-- Copy Machine Lease	
				ARE AND UPKEEP OF EQUIPMENT S/RENTALS		
10/05/2023	54855	988.00	Wells Fargo Vendor F	EDUCATION/District/C	Dist-- Copy Machine Lease	1,135.00
				ARE AND UPKEEP OF EQUIPMENT S/RENTALS		
10/05/2023	54856	4.59	Wiley, Stephaney	O & M/District/OPERATION		
				AND MAINTENANCE OF P/COMMUNICATION		
10/05/2023	54856	11.79	Wiley, Stephaney	O & M/District/OPERATION		16.38
				AND MAINTENANCE OF P/COMMUNICATION		
10/12/2023	54857	332.13	Collection Service C	EDUCATION/District/B	EDUCATION IMRF Deduction	332.13
				enefit Accrual		
10/12/2023	54858	4,284.64	Ill Municipal Retire	EDUCATION/District/B	EDUCATION IMRF Deduction	
				enefit Accrual		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/12/2023	54858	1,026.66	Ill Municipal Retire	O & M/District/Benefit Accrual	Building - IMRF Withholding	
10/12/2023	54858	1,706.67	Ill Municipal Retire	TRANSPORTATION/District/Benefit Accrual		
10/12/2023	54858	9,372.84	Ill Municipal Retire	IMRF/District/Benefit Accrual	IMRF - IMRF Withholding	
10/12/2023	54858	4,279.47	Ill Municipal Retire	EDUCATION/District/Benefit Accrual	EDUCATION IMRF Deduction	
10/12/2023	54858	1,024.72	Ill Municipal Retire	O & M/District/Benefit Accrual	Building - IMRF Withholding	
10/12/2023	54858	1,785.38	Ill Municipal Retire	TRANSPORTATION/District/Benefit Accrual		
10/12/2023	54858	9,468.41	Ill Municipal Retire	IMRF/District/Benefit Accrual	IMRF - IMRF Withholding	32,948.79
10/12/2023	54859	30.00	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/12/2023	54859	23,244.05	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/12/2023	54859	1,028.13	Illinois Dept Of Rev	O & M/District	Building- IL State Withholding	
10/12/2023	54859	1,731.89	Illinois Dept Of Rev	TRANSPORTATION/District	Transportation - IL State Withholding	26,034.07
10/12/2023	54860	130.00	LCFT Cope	EDUCATION/District/Benefit Accrual	EDUCATION IMRF Deduction	130.00
10/12/2023	54861	3,468.15	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	140.74	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	209.88	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	2,581.83	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	410.09	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	551.06	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	104.78	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	
10/12/2023	54861	156.24	Teacher's Health Ins	EDUCATION/District/Employee Deductions	EDUCATION Employee Deductions	7,622.77

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/12/2023	54862	34,681.50	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	1,407.15	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	2,098.65	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	2,234.97	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	1,908.10	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	5,510.70	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	355.10	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	90.71	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/12/2023	54862	135.19	Teachers Retirement	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	48,422.07
10/12/2023	54863	5,893.82	United States Treasu	EDUCATION/District	EDUCATION FICA	
10/12/2023	54863	1,387.64	United States Treasu	O & M/District	Building - FICA Withholding	
10/12/2023	54863	2,492.90	United States Treasu	TRANSPORTATION/Distr ict		
10/12/2023	54863	2,008.33	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/12/2023	54863	320.00	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withold	
10/12/2023	54863	43,510.80	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/12/2023	54863	1,441.45	United States Treasu	O & M/District/Federal Tax Withheld	Building - Federal Withholding	
10/12/2023	54863	1,845.43	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withold	
10/12/2023	54863	8,183.51	United States Treasu	EDUCATION/District	EDUCATION Medicare Withiheld	
10/12/2023	54863	324.53	United States Treasu	O & M/District	Building- Medicare Withholding	
10/12/2023	54863	583.04	United States Treasu	TRANSPORTATION/Distr ict	Transportation-Medicare With	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/12/2023	54863	9,774.36	United States Treasu	SOCIAL SECURITY/MEDICARE/District	SS/Medicare - FICA Withholding	
10/12/2023	54863	9,091.08	United States Treasu	SOCIAL SECURITY/MEDICARE/District	SS/Medicare-Medicare Withheld	86,856.89
10/12/2023	54864	938.00	Voya Institutional T	EDUCATION/District	EDUCATION ANNUITY	
10/12/2023	54864	313.00	Voya Institutional T	EDUCATION/District	EDUCATION ANNUITY	
10/12/2023	54864	359.02	Voya Institutional T	EDUCATION/District	EDUCATION ANNUITY	1,610.02
10/12/2023	54865	100.00	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	
10/12/2023	54865	621.43	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	721.43
10/13/2023	54866	370.45	22Vets LLC	EDUCATION/District/D	Tech--- Supp/Mat	370.45
10/13/2023	54867	517.50	Accurate Biometrics	EDUCATION/District/B	Board--- Purch Svc	
10/13/2023	54867	59.50	Accurate Biometrics	TRANSPORTATION/Distr	Trans--- Fingerprinting	577.00
10/13/2023	54868	80.00	Advance Fence Inc	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	80.00
10/13/2023	54869	6,076.40	Alpha Prime Communic	EDUCATION/District/R	Dist--- Radios (Internal)	6,076.40
10/13/2023	54873	118.83	Amazon	EDUCATION/District/R	Dist--- Convenience Acct S/M	
10/13/2023	54873	1,143.90	Amazon	EDUCATION/MIDDLE/MID	MS-- Supp/Mat	
10/13/2023	54873	17.43	Amazon	EDUCATION/ELEMENTARY	Elem-- Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54873	58.38	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	204.72	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	64.77	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Music Supp/Mat	
10/13/2023	54873	11.26	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/13/2023	54873	422.27	Amazon	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/SUPPLIES	Trans--- Supp/Mat	
10/13/2023	54873	210.00	Amazon	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/13/2023	54873	91.99	Amazon	EDUCATION/ELEMENTARY /Interscholastic Programs/SUPPLIES	Elem-- Academic Enrch Supp/Mat	
10/13/2023	54873	111.26	Amazon	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/SUPPLIES	Dir of Curr/Inst Sup/Mat	
10/13/2023	54873	223.48	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	37.99	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/13/2023	54873	209.61	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	
10/13/2023	54873	25.56	Amazon	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/13/2023	54873	25.56	Amazon	O & M/ELEMENTARY/CARE AND UPKEEP OF	Elem--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54873	77.48	Amazon	BUILDING SE/SUPPLIES EDUCATION/MIDDLE/MID DLE-JUNIOR	MS--- PBIS Supp/Mat	
10/13/2023	54873	14.34	Amazon	HIGH/SUPPLIES EDUCATION/MIDDLE/HEA LTH	MS-- Nurse Supp/Mat	
10/13/2023	54873	11.98	Amazon	SERVICES/SUPPLIES EDUCATION/District/S PECIAL	SPED--- Supp/Mat	
10/13/2023	54873	106.73	Amazon	EDUCATION/SUPPLIES EDUCATION/District/S PECIAL	SPED--- Supp/Mat	
10/13/2023	54873	44.09	Amazon	EDUCATION/SUPPLIES EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/13/2023	54873	-17.50	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	226.75	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	
10/13/2023	54873	57.97	Amazon	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/SUPPLIES	Dir of Curr/Inst Sup/Mat	
10/13/2023	54873	12.99	Amazon	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/SUPPLIES	Dir of Curr/Inst Sup/Mat	
10/13/2023	54873	51.54	Amazon	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/SUPPLIES	Dir of Curr/Inst Sup/Mat	
10/13/2023	54873	40.72	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/13/2023	54873	424.03	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	142.86	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	
10/13/2023	54873	15.00	Amazon	EDUCATION/District/D IRECTION OF CENTRAL	Dir of Curr/Inst Sup/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54873	34.98	Amazon	SUPPORT S/SUPPLIES EDUCATION/ELEMENTARY /ELEMENTARY/Copy Paper	Elem-- Copy Paper	
10/13/2023	54873	23.96	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	
10/13/2023	54873	74.72	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	
10/13/2023	54873	-34.99	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/13/2023	54873	-188.99	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Supplies	Elem-- Copy Supplies	
10/13/2023	54873	-188.99	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Supplies	Elem-- Copy Supplies	
10/13/2023	54873	-97.09	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	
10/13/2023	54873	-19.99	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/13/2023	54873	-62.55	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Paper	Elem-- Copy Paper	
10/13/2023	54873	549.63	Amazon	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	
10/13/2023	54873	379.98	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Classroom spec request	
10/13/2023	54873	920.00	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- PLTW/STEM supp/mat	
10/13/2023	54873	23.48	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/13/2023	54873	14.99	Amazon	EDUCATION/PRIMARY/HE ALTH SERVICES/SUPPLIES	Pri-- Nurse Supp/Mat	
10/13/2023	54873	74.94	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54873	207.88	Amazon	EDUCATION/MIDDLE/IMPROVEMENT OF INSTRUCTION SER/SUPPLIES	MS-- Impr of Inst. Supp/Mat	
10/13/2023	54873	520.01	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	6,417.96
10/13/2023	54874	6,583.42	American Building Se	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Door repairs	
10/13/2023	54874	8,319.65	American Building Se	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Door repairs	
10/13/2023	54874	2,353.38	American Building Se	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Door repairs	17,256.45
10/13/2023	54875	34.88	Arellano, Kerry Lin	EDUCATION/PRIMARY/Interscholastic Programs/SUPPLIES	Pri-- Academic Enrch Supp/Mat	34.88
10/13/2023	54876	3,100.00	Beach Park School Di	EDUCATION/MIDDLE/Interscholastic Programs/DUES & FEES	Conference--- Dues & Fees	3,100.00
10/13/2023	54877	50.00	Biancalana, Venette	EDUCATION/District/EXECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54878	485.00	Boone, Lisa	EDUCATION/District/ELEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	485.00
10/13/2023	54879	225.00	College of Lake Coun	EDUCATION/District/REGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	225.00
10/13/2023	54880	485.00	Contreras, Veronica	EDUCATION/District/E	Distr-- Tuition Reimb.	



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54880	485.00	Contreras, Veronica	LELEMENTARY/TUITION REIMBURSEMENT EDUCATION/District/E	Distr-- Tuition Reimb.	970.00
10/13/2023	54881	50.00	Cornwell, Joshua	LELEMENTARY/TUITION REIMBURSEMENT EDUCATION/District/E	Admin cell phone stipend	50.00
10/13/2023	54882	184.28	Demco	XECUTIVE ADMINISTRATION SERVI/Other Benefit EDUCATION/MIDDLE/EDU	MS--- Library Supp/Mat	184.28
10/13/2023	54883	50.00	DeNovo, Kira	CATIONAL MEDIA SERVICES/SUPPLIES EDUCATION/District/E	Admin cell phone stipend	50.00
10/13/2023	54884	485.00	DiMaggio, Nicole	XECUTIVE ADMINISTRATION SERVI/Other Benefit EDUCATION/District/E	Distr-- Tuition Reimb.	485.00
10/13/2023	54885	14,750.00	Eccezion	LELEMENTARY/TUITION REIMBURSEMENT EDUCATION/District/B	Board-- Audit	14,750.00
10/13/2023	54886	438.00	Ed's Rental & Sales,	BOARD OF EDUCATION SERVICES/AUDIT/FINAN CIAL SERVICES EDUCATION/District/B	Staff-- Opening Day	438.00
10/13/2023	54887	78.00	Engler Callaway Baas	BOARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER EDUCATION/District/B	Board-- Legal Services	78.00
10/13/2023	54888	347.20	Flade, Stephanie	BOARD OF EDUCATION SERVICES/LEGAL SERVICES EDUCATION/PRIMARY/EL	Pri- Travel	347.20
10/13/2023	54889	77.49	Flinn Scientific Inc	EMENTARY/TRAVEL EDUCATION/MIDDLE/MID	MS--- Science Supp/Mat	77.49
10/13/2023	54890	2,012.05	Flood Brothers Dispo	DLE-JUNIOR HIGH/SUPPLIES O & M/District/CARE AND UPKEEP OF BUILDING	Sanitation Services	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				SE/SANITATION SERVICES		
10/13/2023	54890	27.95	Flood Brothers Dispo	TRANSPORTATION/Distr	Trans--- Garbage pickup	2,040.00
				ict/PUPIL TRANSPORTATION SERVICES/SANITATION SERVICES		
10/13/2023	54891	30.00	Fox Lake Fire Protec	EDUCATION/District/I	Impr. of Instr--- General	30.00
				MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER		
10/13/2023	54892	50.00	Gold, Robert	EDUCATION/District/E	Admin cell phone stipend	50.00
				XECUTIVE ADMINISTRATION SERVI/Other Benefit		
10/13/2023	54893	1,631.42	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	1,425.82	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	48.97	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	213.97	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Pur (Non-Prog)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	2,351.48	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	273.52	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	1,780.49	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/13/2023	54893	146.24	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Pur (Non-Prog)	7,871.91
				OOD		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54894	1,283.30	Granite Telecommunic	SERVICES/SUPPLIES O & M/District/CARE AND UPKEEP OF	Phone Services (AT&T)	1,283.30
10/13/2023	54895	6,831.81	Grant Township Highw	BUILDING SE/At&t TRANSPORTATION/Distr ict/PUPIL	Trans--- Fuel	6,831.81
10/13/2023	54896	2,335.71	Hodges, Loizzi, Eise	TRANSPORTATION SERVICES/GASOLINE EDUCATION/District/B	Board-- Legal Services	
10/13/2023	54896	278.25	Hodges, Loizzi, Eise	BOARD OF EDUCATION SERVICES/LEGAL SERVICES	Board-- Legal Services	2,613.96
10/13/2023	54897	425.50	Huemann Water Condit	EDUCATION/District/B BOARD OF EDUCATION SERVICES/LEGAL SERVICES	MS--- O&M Repairs and Maint	
10/13/2023	54897	1,007.70	Huemann Water Condit	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	
10/13/2023	54897	222.50	Huemann Water Condit	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Elem--- O&M Repairs and Maint	1,655.70
10/13/2023	54898	65.00	IESA	EDUCATION/MIDDLE/Int erscholastic Programs/DUES & FEES	IESA--- Dues & Fees	65.00
10/13/2023	54899	16,761.00	IFSI	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	MS--- O&M Repairs and Maint	16,761.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54900	1,400.00	Illinois Association	EDUCATION/District/B SERVICE OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- School Board Conf.	
10/13/2023	54900	3,725.00	Illinois Association	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- Purch Svc	5,125.00
10/13/2023	54901	39.60	International Litera	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/DUES & FEES	Dir of Curr/Inst Dues/Fees	39.60
10/13/2023	54902	50.00	Janusz, Lenayn	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54903	3,756.00	Johnson Controls Fir	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	MS--- O&M Repairs and Maint	
10/13/2023	54903	781.30	Johnson Controls Fir	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/13/2023	54903	781.30	Johnson Controls Fir	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Elem--- O&M Repairs and Maint	5,318.60
10/13/2023	54904	50.00	Kumpula, Sara	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54905	10.00	Lake County Regional	EDUCATION/District/B OARD OF EDUCATION	Board--- Purch Svc	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54905	10.00	Lake County Regional	SERVICES/PROFESSIONA L AND TECHNICAL SER EDUCATION/District/B BOARD OF EDUCATION	Board--- Purch Svc	
10/13/2023	54905	10.00	Lake County Regional	SERVICES/PROFESSIONA L AND TECHNICAL SER EDUCATION/District/B BOARD OF EDUCATION	Board--- Purch Svc	30.00
10/13/2023	54906	1,049.40	Lake County Dept of	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	Elem--- Water/Sewer Services	
10/13/2023	54906	1,240.20	Lake County Dept of	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	MS--- Water/Sewer Services	
10/13/2023	54906	1,049.40	Lake County Dept of	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	Pri--- Water/Sewer Services	3,339.00
10/13/2023	54907	50.00	Laske, Jacqulynn	TRANSPORTATION/Distr ict/SERVICE AREA DIRECTION/Other Benefit	Trans-- cell phone stipend	50.00
10/13/2023	54908	1,354.00	Lit N Glow Electric	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	1,354.00
10/13/2023	54909	50.00	McCulley, Matthew	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54910	50.00	McDonough, Amanda Ma	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54911	2,465.00	Mid-West Truckers As	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER PURCHASED SERVICES	Trans--- Random Drug Testing	2,465.00
10/13/2023	54912	868.80	Midland Paper	EDUCATION/PRIMARY/EL EMENTARY/Copy Paper	Pri-- Copy paper	
10/13/2023	54912	868.80	Midland Paper	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Paper	Elem-- Copy Paper	
10/13/2023	54912	1,737.60	Midland Paper	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Paper	MS-- Copy Paper	3,475.20
10/13/2023	54913	224.96	Midwest Transit Equi	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	
10/13/2023	54913	367.22	Midwest Transit Equi	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	592.18
10/13/2023	54914	182.10	Miller, Carrie	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- PE Supp/Mat	182.10
10/13/2023	54915	50.00	Mullen, Rachel Ann	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54916	13.99	Napa Auto Supply Fox	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/SUPPLIES	Trans--- Supp/Mat	
10/13/2023	54916	13.90	Napa Auto Supply Fox	TRANSPORTATION/Distr ict/PUPIL	Trans--- Supp/Mat	27.89

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54917	190.27	NCC - Peterson Produ	TRANSPORTATION SERVICES/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/13/2023	54917	1,468.36	NCC - Peterson Produ	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/13/2023	54917	1,468.36	NCC - Peterson Produ	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/13/2023	54917	55.43	NCC - Peterson Produ	TRANSPORTATION/District/PUPIL TRANSPORTATION SERVICES/SUPPLIES	Trans--- Supp/Mat	3,182.42
10/13/2023	54918	695.20	Nelco	EDUCATION/District/FISCAL SERVICES/SUPPLIES	Business-- Supp/Mat	695.20
10/13/2023	54919	1,271.20	Net56	O & M/District/CARE AND UPKEEP OF BUILDING SE/Net56	Internet Services (Net 56)	1,271.20
10/13/2023	54920	1,424.75	Nierman Landscape &	O & M/District/CARE AND UPKEEP OF GROUNDS SER/PROFESSIONAL AND TECHNICAL SER	Grounds Upkeep Service	
10/13/2023	54920	1,390.00	Nierman Landscape &	O & M/District/CARE AND UPKEEP OF GROUNDS SER/PROFESSIONAL AND TECHNICAL SER	Grounds Upkeep Service	
10/13/2023	54920	2,290.00	Nierman Landscape &	O & M/District/CARE AND UPKEEP OF GROUNDS SER/PROFESSIONAL	Grounds Upkeep Service	5,104.75

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54921	6,800.00	Northern Illinois Un	AND TECHNICAL SER EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	Impr. of Instr--- Staff	6,800.00
10/13/2023	54922	50.00	Philippsen, Michelle	EDUCATION/District/F OOD SERVICES/Other Benefit	Food Serv Cell Phone stipend	50.00
10/13/2023	54923	200.00	Pitel Septic Inc	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/PROFESSIONAL AND TECHNICAL SER	MS--- Pur Svc	200.00
10/13/2023	54924	732.90	Pittman, Erin	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	732.90
10/13/2023	54925	321.01	R & G Consultants	EDUCATION/District/R ECEIVING AND DISBURSING FUNDS/PROFESSIONAL AND TECHNICAL SER	Distr--- Medicaid FFS Vendor	321.01
10/13/2023	54926	1,875.00	Raptor Technologies	EDUCATION/District/S ECURITY SERVICES/DUES & FEES	Dist-- Security Service Fee	1,875.00
10/13/2023	54927	1,778.97	Ray Chrysler Dodge J	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	1,778.97
10/13/2023	54928	1,760.00	Schindler Elevator C	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Elevator Inspection	1,760.00
10/13/2023	54929	3,880.00	Schmidgall, Kelly	EDUCATION/District/I NSTRUCTIONAL STAFF TRAINING S/PROFESSIONAL AND	Dist- Instr Coach Pur/Svc	3,880.00



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54930	15,372.44	SEDOL	TECHNICAL SER EDUCATION/SEDOL/Spec ED/TuitionOtherDistri cts/Private Tuition	SPED--- SEDOL Tuition	15,372.44
10/13/2023	54931	369.95	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	
10/13/2023	54931	599.80	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	
10/13/2023	54931	4,169.10	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	
10/13/2023	54931	249.95	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	
10/13/2023	54931	436.95	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	
10/13/2023	54931	369.95	Sensory Edge	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	6,195.70
10/13/2023	54932	78.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	
10/13/2023	54932	60.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	
10/13/2023	54932	60.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	198.00
10/13/2023	54933	50.00	Stroup, Nicole Miche	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00
10/13/2023	54934	50.00	Summers, Brian	EDUCATION/District/E XECUTIVE ADMINISTRATION SERVI/Other Benefit	Admin cell phone stipend	50.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/13/2023	54935	50.00	Swiderski, Derek	TRANSPORTATION/District/SERVICE AREA DIRECTION/Other Benefit	Trans-- cell phone stipend	
10/13/2023	54935	0.00	Swiderski, Derek	O & M/District/OPERATION AND MAINTENANCE OF P/Other Benefit	Coordinator Cell phone stip	50.00
10/13/2023	54936	567.50	Techstar America Cor	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Supplies	Elem-- Copy Supplies	
10/13/2023	54936	671.00	Techstar America Cor	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Supplies	MS-- Copy Supplies	
10/13/2023	54936	685.05	Techstar America Cor	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Supplies	MS-- Copy Supplies	
10/13/2023	54936	435.00	Techstar America Cor	EDUCATION/PRIMARY/EL EMENTARY/Copy Supplies	Pri- Copy Supp/Mat	
10/13/2023	54936	190.00	Techstar America Cor	EDUCATION/District/C ARE AND UPKEEP OF EQUIPMENT S/RENTALS	Dist-- Copy Machine Lease	
10/13/2023	54936	118.00	Techstar America Cor	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Supplies	MS-- Copy Supplies	
10/13/2023	54936	118.00	Techstar America Cor	EDUCATION/PRIMARY/EL EMENTARY/Copy Supplies	Pri- Copy Supp/Mat	
10/13/2023	54936	1,802.75	Techstar America Cor	EDUCATION/District/C ARE AND UPKEEP OF EQUIPMENT S/RENTALS	Dist-- Copy Machine Lease	
10/13/2023	54936	118.00	Techstar America Cor	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Supplies	MS-- Copy Supplies	
10/13/2023	54936	553.00	Techstar America Cor	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Copy Supplies	MS-- Copy Supplies	
10/13/2023	54936	567.50	Techstar America Cor	EDUCATION/ELEMENTARY	Elem-- Copy Supplies	5,825.80

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				/ELEMENTARY/Copy Supplies		
10/13/2023	54937	731.92	VEX Robotics Inc	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- STEM Supp/Mat	731.92
10/13/2023	54938	1,240.00	Vista Higher Learnin	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri- Dual Lang start-up	1,240.00
10/13/2023	54939	262.41	Warehouse Direct Bus	O & M/ELEMENTARY/OPERATI ON AND MAINTENANCE OF P/REGULAR SALARIES	O&M Salary Elementary	
10/13/2023	54939	262.49	Warehouse Direct Bus	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/13/2023	54939	262.41	Warehouse Direct Bus	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	787.31
10/13/2023	54940	115.50	Waukegan Safe And Lo	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	115.50
10/13/2023	54941	184.00	Wex Health, Inc	EDUCATION/District/B OARD OF EDUCATION SERVICES/DUES & FEES	Board--Dues/Fee RevTrck & Bank	184.00
10/20/2023	54942	600.00	Almazan, Alfredo Bel	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- PBIS Supp/Mat	600.00
10/20/2023	54943	219.76	Alpha Baking Co, Inc	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/20/2023	54943	215.07	Alpha Baking Co, Inc	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/20/2023	54943	104.11	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Pgrm)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				OOD SERVICES/SUPPLIES		
10/20/2023	54943	68.21	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54943	80.29	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54943	193.52	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54943	45.88	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54943	91.76	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	1,018.60
				OOD SERVICES/SUPPLIES		
10/20/2023	54944	304.00	Alpha Prime Communic	EDUCATION/District/R	Dist--- Radios (Internal)	304.00
				EGULAR PROGRAMS/SUPPLIES		
10/20/2023	54946	49.98	Amazon	EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
				/ELEMENTARY/SUPPLIES		
10/20/2023	54946	-60.00	Amazon	EDUCATION/ELEMENTARY	Elem-- Copy Paper	
				/ELEMENTARY/Copy Paper		
10/20/2023	54946	125.86	Amazon	EDUCATION/MIDDLE/MID	MS-- Supp/Mat	
				DLE-JUNIOR HIGH/SUPPLIES		
10/20/2023	54946	142.00	Amazon	EDUCATION/ELEMENTARY	Elem-- Copy Supplies	
				/ELEMENTARY/Copy Supplies		
10/20/2023	54946	213.94	Amazon	EDUCATION/PRIMARY/EL	Pri-- Supp/Mat	
				EMENTARY/SUPPLIES		
10/20/2023	54946	49.98	Amazon	EDUCATION/MIDDLE/HEA	MS-- Nurse Supp/Mat	
				LTH SERVICES/SUPPLIES		
10/20/2023	54946	6.99	Amazon	EDUCATION/District/D	Dir of Curr/Inst Sup/Mat	
				IRECTION OF CENTRAL SUPPORT S/SUPPLIES		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54946	475.15	Amazon	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/20/2023	54946	158.39	Amazon	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/20/2023	54946	163.06	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/20/2023	54946	171.95	Amazon	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/20/2023	54946	54.95	Amazon	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/20/2023	54946	198.60	Amazon	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/20/2023	54946	295.47	Amazon	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/20/2023	54946	109.66	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	
10/20/2023	54946	79.98	Amazon	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/SUPPLIES	Dir of Curr/Inst Sup/Mat	
10/20/2023	54946	74.25	Amazon	EDUCATION/District/B ILINGUAL PROGRAMS/SUPPLIES	EL-- Supp/Mat	
10/20/2023	54946	285.36	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Paper	Elem-- Copy Paper	
10/20/2023	54946	43.86	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Art Supp/Mat	
10/20/2023	54946	46.98	Amazon	EDUCATION/PRIMARY/EL	Pri-- Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54946	67.49	Amazon	EDUCATION/SUPPLIES EDUCATION/District/S PECIAL	SPED--- Supp/Mat	
10/20/2023	54946	18.98	Amazon	EDUCATION/SUPPLIES EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	2,772.88
10/20/2023	54947	1,179.00	American AED LLC	EDUCATION/MIDDLE/HEA LTH SERVICES/SUPPLIES	MS-- Nurse AED	
10/20/2023	54947	1,179.00	American AED LLC	EDUCATION/MIDDLE/HEA LTH SERVICES/SUPPLIES	MS-- Nurse AED	
10/20/2023	54947	1,179.00	American AED LLC	EDUCATION/MIDDLE/HEA LTH SERVICES/SUPPLIES	MS-- Nurse AED	
10/20/2023	54947	1,179.00	American AED LLC	EDUCATION/MIDDLE/HEA LTH SERVICES/SUPPLIES	MS-- Nurse AED	4,716.00
10/20/2023	54948	1,530.00	APCP Pizza Inc	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	1,530.00
10/20/2023	54949	65.28	Aramark Uniform & Ca	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54949	65.28	Aramark Uniform & Ca	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54949	65.28	Aramark Uniform & Ca	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54949	65.28	Aramark Uniform & Ca	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	261.12
10/20/2023	54950	250.00	Aranda, Nancy	EDUCATION/District/T uition & Textbook Fees	Stdnt Fees--Txbk/Tuition/Othr	250.00
10/20/2023	54951	410.90	Ballard & Tighe	EDUCATION/District/B ILINGUAL PROGRAMS/SUPPLIES	EL-- Supp/Mat	410.90

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54952	215.70	Barnes & Noble	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/Novels	MS--- Novels	215.70
10/20/2023	54953	1,827.50	CDW Government, INC	EDUCATION/District/G RANTS/SUPPLIES	Dig Equity 4- Monitors	1,827.50
10/20/2023	54954	3,900.00	Chain O Lakes Transp	TRANSPORTATION/SEDOL /SpecED/PUPIL TRANSPORTATION SERVICES/PUPIL TRANSPORTATION	Trans--- SPED P/S Off Campus	3,900.00
10/20/2023	54955	2,787.00	Community Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/20/2023	54955	4,474.00	Community Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/20/2023	54955	807.00	Community Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/20/2023	54955	140.00	Community Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/20/2023	54955	1,021.00	Community Mechanical	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	MS--- O&M Repairs and Maint	
10/20/2023	54955	583.00	Community Mechanical	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	MS--- O&M Repairs and Maint	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54955	210.00	Community Mechanical	SERVICE O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	MS--- O&M Repairs and Maint	
10/20/2023	54955	4,606.00	Community Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	
10/20/2023	54955	140.00	Community Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	
10/20/2023	54955	438.00	Community Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	15,206.00
10/20/2023	54956	693.00	Compass Health Cente	EDUCATION/District/O THER HEALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	Homebound Inst Pur/Svc	693.00
10/20/2023	54957	2,132.50	Computer Nationwide	SERVICE O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Pri--- O&M Repair & Maint	
10/20/2023	54957	2,132.50	Computer Nationwide	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54957	500.00	Computer Nationwide	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	
10/20/2023	54957	500.00	Computer Nationwide	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Elem--- O&M Repairs and Maint	5,265.00
10/20/2023	54958	6,298.31	Connection's Day Sch	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	6,298.31
10/20/2023	54959	6,290.90	Connection's Academy	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	
10/20/2023	54959	7,946.37	Connection's Academy	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	
10/20/2023	54959	7,946.37	Connection's Academy	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	22,183.64
10/20/2023	54960	155.50	Cozzini Bros., Inc.,	EDUCATION/District/FOOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	155.50
10/20/2023	54961	208.00	Engler Callaway Baas	EDUCATION/District/BOARD	Board-- Legal Services	208.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				BOARD OF EDUCATION SERVICES/LEGAL SERVICES		
10/20/2023	54962	5,057.28	Follett School Solut	EDUCATION/District/E	Dist--- Follett	5,057.28
				DUCATIONAL MEDIA SERVICES/SOFTWARE		
10/20/2023	54963	1,263.33	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	202.08	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	1,149.46	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	359.51	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	483.86	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Pur (Non-Prog)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	1,972.30	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	1,397.33	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	19.02	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	820.81	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Pur (Non-Prog)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	1,776.79	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/20/2023	54963	166.33	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD SERVICES/SUPPLIES		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54963	1,587.97	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	110.43	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	273.50	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	
10/20/2023	54963	2,829.87	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	315.13	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	1,903.13	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	71.04	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	628.21	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	
10/20/2023	54963	1,385.08	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	131.15	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	1,613.68	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	211.50	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	236.24	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54963	2,697.65	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	114.45	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	1,432.41	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	73.79	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	638.78	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	
10/20/2023	54963	1,608.71	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/20/2023	54963	273.48	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/20/2023	54963	115.46	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	27,862.48
10/20/2023	54964	11,827.61	Grant Township Highw	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/GASOLINE	Trans--- Fuel	11,827.61
10/20/2023	54965	510.13	Hershey Creamery Co	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	
10/20/2023	54965	510.13	Hershey Creamery Co	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Pur (Non-Prog)	1,020.26
10/20/2023	54966	43.00	Illinois School for	TRANSPORTATION/SEDOL /SpecED/PUPIL TRANSPORTATION SERVICES/PUPIL TRANSPORTATION	Trans--- SPED P/S Off Campus	43.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54967	1,056.00	Integrated Systems C	EDUCATION/District/D ATA PROCESSING SERVICES/DUES & FEES	Tech--- Skyward Annual Fee	1,056.00
10/20/2023	54968	81.00	International Litera	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/DUES & FEES	Dir of Curr/Inst Dues/Fees	81.00
10/20/2023	54969	990.00	K & M Printing	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	
10/20/2023	54969	685.00	K & M Printing	EDUCATION/ELEMENTARY /ELEMENTARY/Workbook s	Elem--- Math Workbooks	
10/20/2023	54969	2,380.00	K & M Printing	EDUCATION/ELEMENTARY /ELEMENTARY/Workbook s	Elem--- Math Workbooks	4,055.00
10/20/2023	54970	13.90	Menards	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	
10/20/2023	54970	19.50	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/20/2023	54970	19.50	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/20/2023	54970	19.52	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/20/2023	54970	33.67	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/20/2023	54970	21.57	Menards	O & M/PRIMARY/CARE AND UPKEEP OF	Pri--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54970	21.57	Menards	BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/20/2023	54970	21.58	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/20/2023	54970	20.28	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/20/2023	54970	20.28	Menards	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/20/2023	54970	20.28	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	231.65
10/20/2023	54971	59.56	NCC - Peterson Produ	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/20/2023	54971	459.56	NCC - Peterson Produ	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/20/2023	54971	459.56	NCC - Peterson Produ	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/20/2023	54971	17.32	NCC - Peterson Produ	TRANSPORTATION/Distr ict/PUPIL	Trans--- Supp/Mat	996.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54972	600.00	Network Craze Techno	TRANSPORTATION SERVICES/SUPPLIES EDUCATION/District/D	Tech--- Supp/Mat	600.00
10/20/2023	54973	5,067.74	Onyx Asset Services	ATA PROCESSING SERVICES/SUPPLIES O & M/District/CARE	Energy Electricity	5,067.74
10/20/2023	54974	800.00	Patch 22	AND UPKEEP OF BUILDING SE/ELECTRICITY EDUCATION/District/C	Comm Dev/Outr Supp/Mat	800.00
10/20/2023	54975	50.00	Pittman, Erin	COMMUNITY RECREATION SERVICES/SUPPLIES EDUCATION/District/E	Admin cell phone stipend	50.00
10/20/2023	54976	700.00	PMA Leasing, INC	XECUTIVE ADMINISTRATION SERVI/Other Benefit EDUCATION/District/C	Dist-- Copy Machine Lease	
10/20/2023	54976	575.85	PMA Leasing, INC	ARE AND UPKEEP OF EQUIPMENT S/RENTALS EDUCATION/District/C	Dist-- Copy Machine Lease	
10/20/2023	54976	547.00	PMA Leasing, INC	ARE AND UPKEEP OF EQUIPMENT S/RENTALS EDUCATION/District/C	Dist-- Copy Machine Lease	
10/20/2023	54976	1,865.00	PMA Leasing, INC	ARE AND UPKEEP OF EQUIPMENT S/RENTALS EDUCATION/District/C	Dist-- Copy Machine Lease	3,687.85
10/20/2023	54977	695.00	Regling, Dennis	PROGRAMS/SUPPLIES EDUCATION/District/R	Dist--- Convenience Acct S/M	695.00
10/20/2023	54978	2,875.02	Schuring & Schuring,	REGULAR PROGRAMS/SUPPLIES EDUCATION/District/F	FoodSvc--- Food Purch. (Pgrm)	
10/20/2023	54978	1,787.64	Schuring & Schuring,	OOD SERVICES/SUPPLIES EDUCATION/District/F	FoodSvc--- Food Purch. (Pgrm)	4,662.66
10/20/2023	54979	783.85	SEDOL	OOD SERVICES/SUPPLIES EDUCATION/SEDOL/Spec	SPED--- SEDOL Tuition	783.85
				ED/TuitionOtherDistri		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/20/2023	54980	199.95	Sensory Edge	cts/Private Tuition EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Classroom spec request	199.95
10/20/2023	54981	1,100.00	Snap! Mobile Inc	EDUCATION/MIDDLE/Int erscholastic Programs/SUPPLIES	Athletics--- Supp/Mat	1,100.00
10/20/2023	54982	7,608.74	Special Education Se	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	7,608.74
10/20/2023	54983	2,415.00	Speech Path Speciali	EDUCATION/ELEMENTARY /ATTENDANCE AND SOCIAL WORK SER/PROFESSIONAL SERVICES - INSTRU	Elem- SW Contr Services	
10/20/2023	54983	3,018.75	Speech Path Speciali	EDUCATION/ELEMENTARY /ATTENDANCE AND SOCIAL WORK SER/PROFESSIONAL SERVICES - INSTRU	Elem- SW Contr Services	5,433.75
10/20/2023	54984	4,230.00	SuperEval	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Evaluwise/SuperEval	4,230.00
10/20/2023	54985	417.00	Thomson Reuters-West	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- Residency Purch Svc	417.00
10/26/2023	54986	210.91	Banach, Maria	EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	210.91
10/26/2023	54987	3,193.75	Carroll, Megan	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	3,193.75
10/26/2023	54988	9.00	Dittmer, Christopher	TRANSPORTATION/Distr ict/PUPIL	Trans--- Supp/Mat	9.00



CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/26/2023	54989	251.52	Flade, Stephanie	TRANSPORTATION SERVICES/SUPPLIES EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	251.52
10/26/2023	54990	23.28	Gold, Robert	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/SUPPLIES	Supt-- Supp/Mat	23.28
10/26/2023	54991	567.86	Janusz, Lenayn	EDUCATION/PRIMARY/Pr incipals/SUPPLIES	Pri-- Principal Supp/Mat	
10/26/2023	54991	541.04	Janusz, Lenayn	EDUCATION/PRIMARY/EL EMENTARY/PROFESSIONA L AND TECHNICAL SER	Pri--- Pur Svc	1,108.90
10/26/2023	54992	152.76	Laske, Jacqulynn	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/SUPPLIES	Trans--- Supp/Mat	152.76
10/26/2023	54993	3,471.72	Martin-Upton, Eileen	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	3,471.72
10/26/2023	54994	485.00	Polark, Kelly	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	485.00
10/26/2023	54995	3,720.00	Schmidgall, Kelly	EDUCATION/District/I NSTRUCTIONAL STAFF TRAINING S/PROFESSIONAL AND TECHNICAL SER	Dist- Instr Coach Pur/Svc	3,720.00
10/26/2023	54996	96.71	Sposato-Jucha, Chiar	EDUCATION/MIDDLE/EDU CATIONAL MEDIA SERVICES/SUPPLIES	MS--- Library Books	96.71
10/26/2023	54997	114.23	Stroup, Nicole Miche	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/TRAVEL	Dir of Tech Travel	114.23
10/26/2023	54998	13.10	Swiderski, Derek	O & M/District/OPERATION AND MAINTENANCE OF	O&M Travel	13.10

<u>CHECK DATE</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>VENDOR</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT LEVEL DESCRIPTION</u>	<u>TOTAL</u>
10/26/2023	54999	15.72	Wiley, Stephaney	P/TRAVEL O & M/District/OPERATION AND MAINTENANCE OF	O&M Travel	15.72
10/26/2023	55000	104.80	Wolters, Eric	P/TRAVEL EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	
10/26/2023	55000	104.80	Wolters, Eric	EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	
10/26/2023	55000	105.33	Wolters, Eric	EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	314.93
		768,386.80	Totals for checks			

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	284,885.96	250.00	256,816.49	541,952.45
20	O & M	10,467.51	0.00	102,947.62	113,415.13
40	TRANSPORTATION	17,150.15	0.00	28,371.33	45,521.48
50	SOCIAL SECURITY/MEDICARE	37,389.99	0.00	11,266.50	48,656.49
51	IMRF	18,841.25	0.00	0.00	18,841.25
***	Fund Summary Totals ***	368,734.86	250.00	399,401.94	768,386.80

\*\*\*\*\* End of report \*\*\*\*\*

11:37 AM  
 11/03/23  
 Accrual Basis

**Big Hollow Student Activity Funds**  
**Balance Sheet**  
 As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>State Bank Activity Bank Acct</b>	
Girls on the Run	49.13
In & Out Account	1,204.76
National Junior Honor Society	4,495.92
Nature Center	2,616.70
Puerto Rico Spanish Trip 2024	1,238.00
Recycling Club	2,676.83
Student Council	9,739.06
Student Council Elementary	988.65
Sunshine Club - Elementary	365.66
Sunshine Club - Primary	374.44
State Bank Activity Bank Acct - Other	-1,193.48
<b>Total State Bank Activity Bank Acct</b>	22,555.67
<b>Total Checking/Savings</b>	22,555.67
<b>Total Current Assets</b>	22,555.67
<b>TOTAL ASSETS</b>	<b>22,555.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	23,857.21
Net Income	-1,301.54
<b>Total Equity</b>	22,555.67
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>22,555.67</b>

## Convenience Fund Report October 2023

Account	Ending Balance	Debits	Credits	Ending Balance
Prek	1010.66			1010.66
KG	2074.18			2074.18
1st Grade	2704.93		5.00	2709.93
2nd Grade	-633.70		502.00	-131.7
3rd Grade	2979.17		22.00	3001.17
4th Grade	405.73	360.00	1035.00	1080.73
5th Grade	2269.67			2269.67
6th Grade	630.21			630.21
7th Grade	3207.51			3207.51
8th Grade	6976.55			6976.55
Art-P/E	0.00			0
Cheer	945.13			945.13
Computers-P	221.24			221.24
Computers-E	-0.49			-0.49
Concessions-Athletic	5115.38		266.25	5381.63
Concessions-PE	4016.26			4016.26
Graphics Arts	331.77			331.77
Lets Read to Grow	586.00		300.00	886
Library-P/E	32.00			32
Library-MS	679.12			679.12
Music-P/E	-39.71			-39.71
Noetic Math	59.50			59.5
PBIS-MS	2735.60			2735.6
PE-P	25.75			25.75
PE-E	-295.98			-295.98
Poms	517.47			517.47
Prime Time	2670.00			2670
Reading P/E	4107.80			4107.8
Respect	665.00			665
Special Ed	33.00			33
Sports Camps	318.00			318
STARS-P	1623.57	118.83		1504.74
STARS-E	9989.87	2254.61	18.00	7753.26
STEM CLUB	317.28			317.28
Yearbook-M	-0.70			-0.7
Yearbook-P/E	-974.06			-974.06
Memorial Fund	1000.00			1000
In & Out Account	11314.23	732.90	1147.61	11728.94
<b>Total</b>	<b>67617.94</b>			<b>67447.46</b>

**Big Hollow School District 38  
Payroll Summary**

<b>Date</b>	<b>Education</b>	<b>O&amp;M</b>	<b>Transportation</b>	<b>IMRF/SS</b>	<b>Total</b>
10-Oct-23	\$636,188.33	\$26,961.88	\$39,463.74	\$27,897.39	\$730,511.34
25-Oct-23	\$654,810.42	\$26,576.68	\$41,513.75	\$28,333.85	\$751,234.70
<b>Grand Total</b>	<b>\$1,290,998.75</b>	<b>\$53,538.56</b>	<b>\$80,977.49</b>	<b>\$56,231.24</b>	<b>\$1,481,746.04</b>

Board of Education President  
Big Hollow School District 38

Date

Board of Education Secretary  
Big Hollow School District 38

Date

# BHSD38 BELIEVING IN HIGHER STANDARDS

BIG HOLLOW SCHOOL DISTRICT 38

[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

## BOARD OF EDUCATION COMMITTEE REPORT

**Date:** October 30, 2023 **Location:** BHMS Library

**Committee:** Curriculum Committee

**Members Present:** Ashley Bennett, Kevin Lyons, Gary Dollinger

**Others in Attendance:** Bob Gold, Nicole Stroup

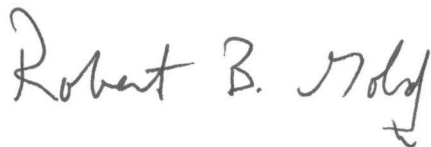
**Duration of Meeting:** 4:30 p.m. - 5:15 p.m.

### Topic Points and/or Summary of Discussion:

The following items were on the agenda for discussion, and the notes from the meeting are in red.

- Public Comment
  - There were no public comments.
- Student performance data update
  - Mr. Gold reviewed the following report provided by ISBE: Summative designation report from ISBE
  - School Report Card Review (Bob)
    - Mr. Gold shared the most recent Illinois School Report Card information that is available online: Illinois Interactive Report Card
  - ECRA
    - The committee reviewed and discussed data on the following reports provided by ECRA:
      - IAR Proficiency projection reports
      - 2022-2023 Growth Summary Report

- Mrs. Stroup shared samples of information that the staff is reviewing on an ongoing basis: [IAR data review process](#)
- [Curriculum resource review cycle](#)
  - Mrs. Stroup shared an update on the [Math](#) and [ELA](#) review processes that are currently taking place.
  - Mr. Gold shared the results of a recent curriculum adoption survey that was shared across Lake County: [Curriculum adoption survey](#)
- Adjourn

A handwritten signature in black ink that reads "Robert B. Gold". The signature is written in a cursive style with a small flourish at the end.

Submitted by:





[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

## BOARD OF EDUCATION COMMITTEE REPORT

**Date:** October 30, 2023 **Location:** BHMS Library

**Committee:** Finance Committee

**Members Present:** Joe Cernuska, Vivian Kueter, Gary Dollinger

**Others in Attendance:** Bob Gold

**Duration of Meeting:** 5:30 p.m. - 6:00 p.m.

### Topic Points and/or Summary of Discussion:

The following items were on the agenda for discussion, and the notes from the meeting are in red.

- Public Comment
- Audit review
  - Mr. Gold handed out the audit report and the committee had a short overview. This report will be shared with the full Board in November.
- Tax Levy discussion
  - Mr. Gold shared a recommendation for the 2023 Tax Levy to be approved by the Board in November and December. He also reviewed the draft of the presentation that will be shared with the Board along with the levy recommendation.
- Education Support Staff tuition reimbursement proposal
  - Mr. Gold shared a tuition reimbursement proposal for Education Support Staff which he is proposing. The committee gave approval to put this on the agenda at the November meeting for the full Board to take action on.
- Fine Arts fees/Extracurricular fee discussion

- Mr. Gold discussed a situation that has arisen with extracurricular fees for both fine arts and athletics. He was directed to discuss some options with the fine arts boosters in order to alleviate some concerns that have been brought forth.
- Adjourn

Robert B. Gold

Submitted by:



[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

## BOARD OF EDUCATION COMMITTEE REPORT

**Date:** 10/30/23 **Location:** BHMS Library

**Committee:** Building/Grounds/Transportation

**Members Present:** Doug Pedersen, Joe Cernuska

**Others in Attendance:** Bob Gold, Derek Swiderski, Michele James

**Duration of Meeting:** 6:00 p.m. - 7:00 p.m.

### Topic Points and/or Summary of Discussion:

The following agenda topics were discussed, followed by notes from the meeting in *red*.

- Public Comment
  - There was no public comment.
- Performance contracting
  - Michele James from Veregy shared a short presentation on the benefits of performance contracting as we consider some campus improvements in the coming years.
- School Maintenance Project Grant items to discuss
  - Mr. Gold recommended the following projects be placed into the 2024 School Maintenance Grant which was recently released by ISBE.
    - BHMS Fence project (\$40,238)
    - Stage lighting (\$25,000)
      - Fine Arts Boosters are paying \$10,000 towards the project
    - BHMS wall repair (\$22,755)
      - Removal of current wall (\$7,500)
      - Installation of new curtain (\$15,255)
    - Shade for playgrounds (\$27,051)
      - The quote is an estimate, as we are not sure yet of exact sizes needed for each playground.
- Bus lease for 2024

- Mr. Gold shared that we are preparing for a new 3-year bus lease, with anticipated new busses in the summer of 2024.
- Update on the water main installation
  - Mr. Gold shared that the Village of Volo will be testing water main pressure hopefully in December. At that point, our engineer will be able to start the bid process for the completion of the water main project here on our campus.
- Adjournment

Submitted by:

*Robert B. Mody*



[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

**BOARD OF EDUCATION COMMITTEE REPORT**

**Date:** November 8, 2023      **Location:** BHMS Library

**Committee:** Culture and Climate Committee

**Members Present:** Kevin Lyons, Vivian Kueter, Lauren Plescia

**Others in Attendance:** Bob Gold

**Duration of Meeting:** 5:00 p.m. - 5:15 p.m.

**Topic Points and/or Summary of Discussion:**

The following agenda topics were discussed, followed by notes from the meeting in *red*.

- Public Comment
  - There was no public comment.
- Review proposal from Synergy Education Consulting
  - Mr. Gold shared a proposal for Synergy Education Consulting to do a data collection process across all BHSD38 schools to determine professional development needs to ensure all students feel valued, seen and included in our schools. The committee gave Mr. Gold the guidance to move forward with the PD plan at this time.
- Adjourn

**Submitted by:**



# Achievement Results

November 13, 2023

# Overview

- Overview of Assessments
  - IAR - State Comparison
  - MAP - National Comparison
- Leveraging Predictive Analytics
  - Growth by Building
  - Growth by Grade
  - Growth by Student Group
- Implementing Best Data Practices

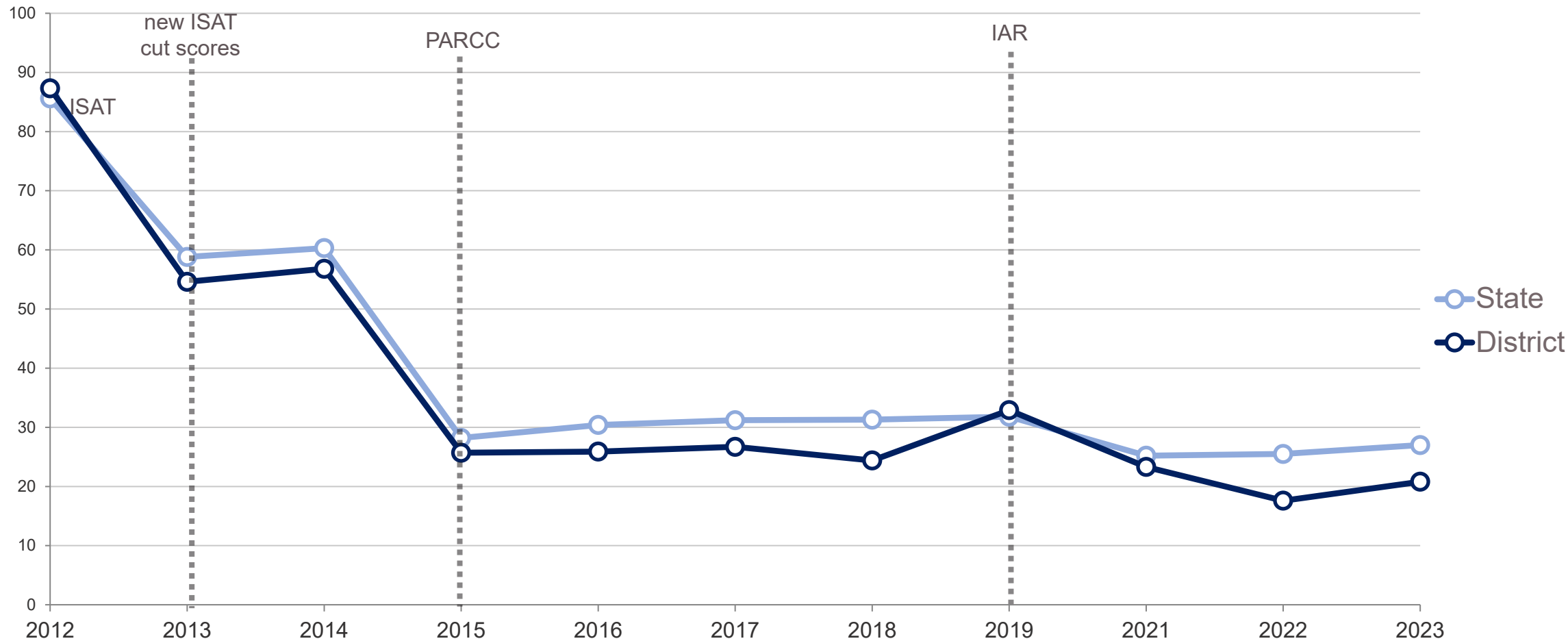
# District 38 Big Hollow Overview of Assessments



# Math Proficiency (IAR)

## District vs State Mathematics Achievement

\*NOTE: Illinois received a federal waiver and did not administer IAR in 2020.

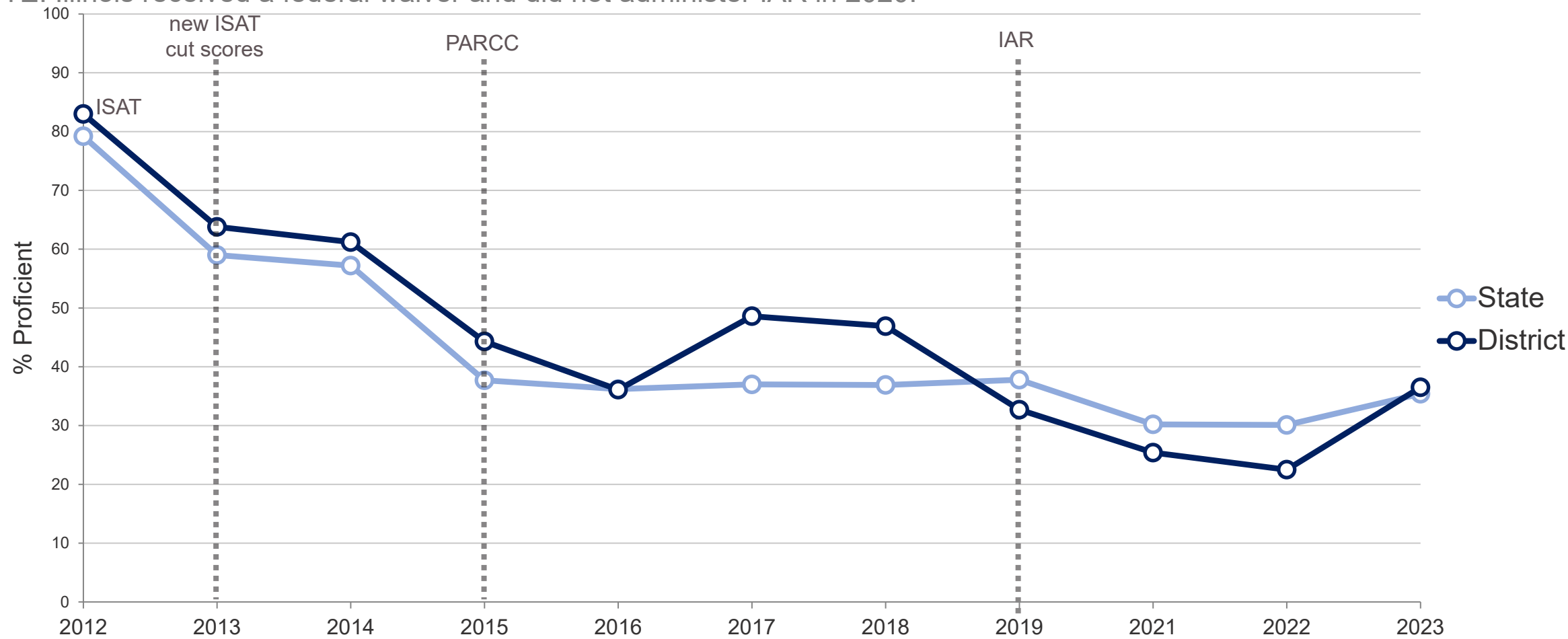


<b>State</b>	85.6	58.8	60.3	28.2	30.4	31.2	31.3	31.8	25.2	25.5	27.0
<b>District</b>	87.3	54.6	56.8	25.7	25.9	26.7	24.4	32.9	23.3	17.6	20.8
<b>Difference</b>	1.7	-4.2	-3.5	-2.5	-4.5	-4.5	-6.9	1.1	-1.9	-7.9	-6.2

# ELA Proficiency (IAR)

## District vs State ELA/Reading Achievement

\*NOTE: Illinois received a federal waiver and did not administer IAR in 2020.



<b>State</b>	79.2	59.0	57.2	37.7	36.2	37.0	36.9	37.8	30.2	30.2	35.4
<b>District</b>	83.0	63.8	61.2	44.3	36.1	48.6	46.9	32.7	25.4	22.5	36.5
<b>Difference</b>	3.8	4.8	4.0	6.6	-0.1	11.6	10.0	-5.1	-4.8	-7.6	1.1

# Student Achievement Percentiles

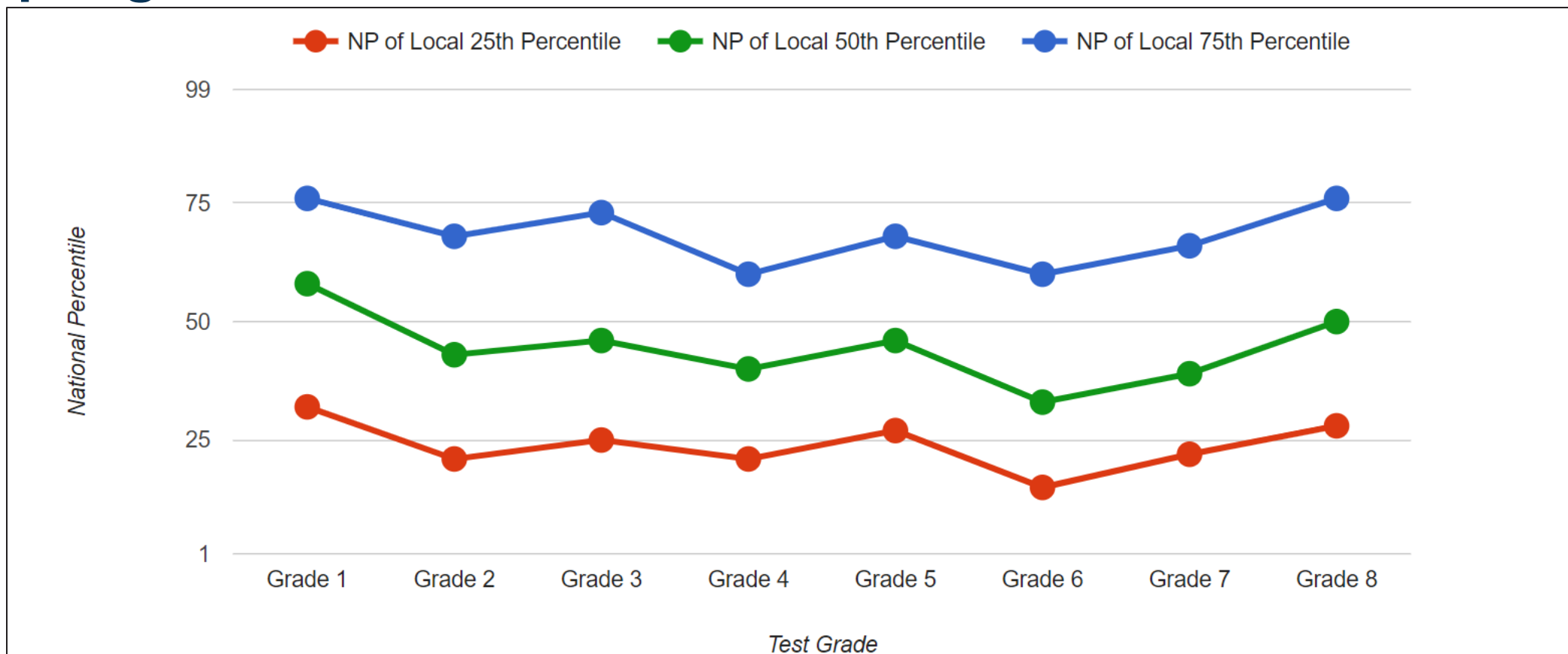
**Table 1. Student Achievement**

\* The state value columns report values at the 50th percentile across all districts in the state.

Indicator	State Value*	2022		State Value*	2023		Change 2022 to 2023	
		District Value	District Percentile		District Value	District Percentile	District Value	District Percentile
ELA Proficiency	28.5%	22.5%	33	33.8%	36.5%	56	+14.0%	+23
Math Proficiency	22.9%	17.9%	35	23.8%	20.9%	41	+3.0%	+6
ISA Science Proficiency	53.9%	55.7%	54	54.9%	53.9%	48	-1.8%	-6
ELA Participation	98.9%	99.0%	55	99.1%	99.0%	46	0.0%	-9
Math Participation	98.7%	99.0%	60	99.0%	98.7%	39	-0.3%	-21
ELA Growth Percentile	49.1	40.9	10	48.6	58.4	88	+17.5	+78
Math Growth Percentile	48.6	42.9	17	48.4	48.6	52	+5.7	+35
8th Grade Students Passing Algebra I	20.9%	22.0%	53	22.7%	22.6%	50	+0.6%	-3

# Local vs. National Performance

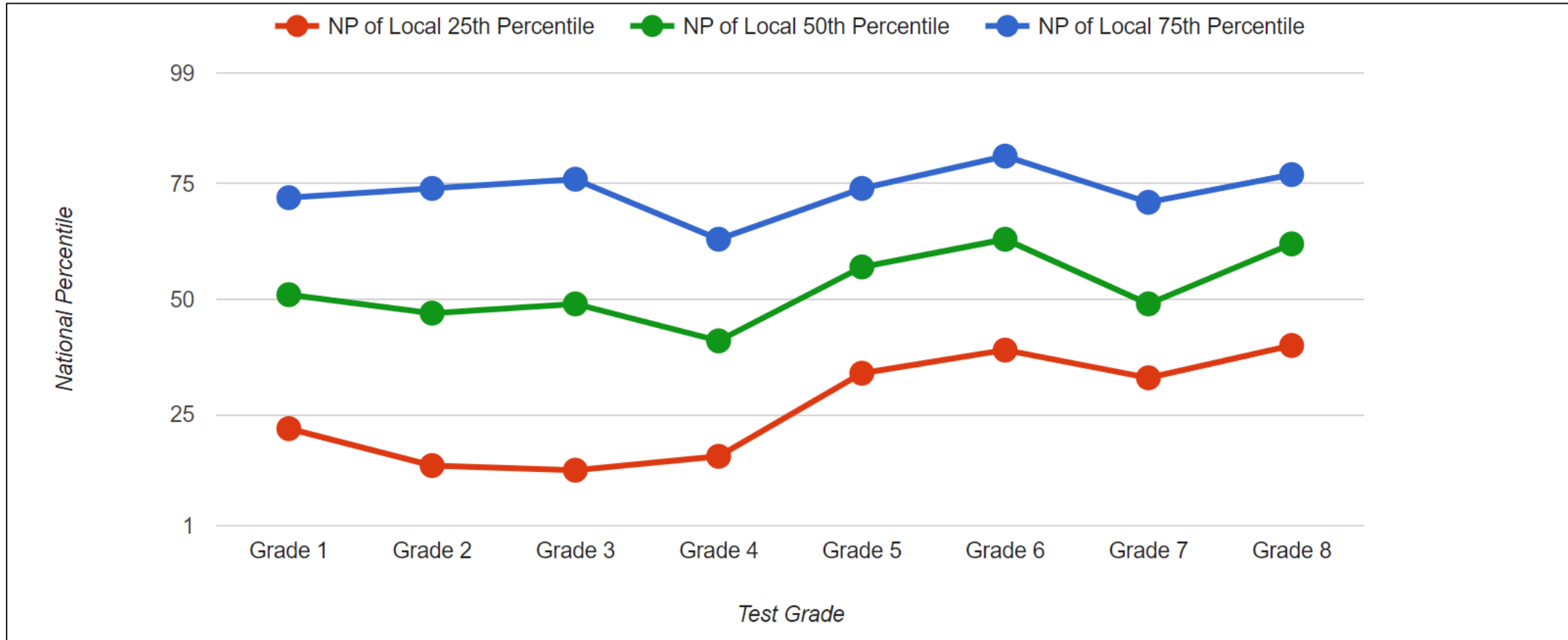
## Spring 2023 MAP Math



Test Grade	NP of Local 25th Percentile	NP of Local 50th Percentile	NP of Local 75th Percentile	Student Count
All Selected	23	44	68	1,464

# Local vs. National Performance

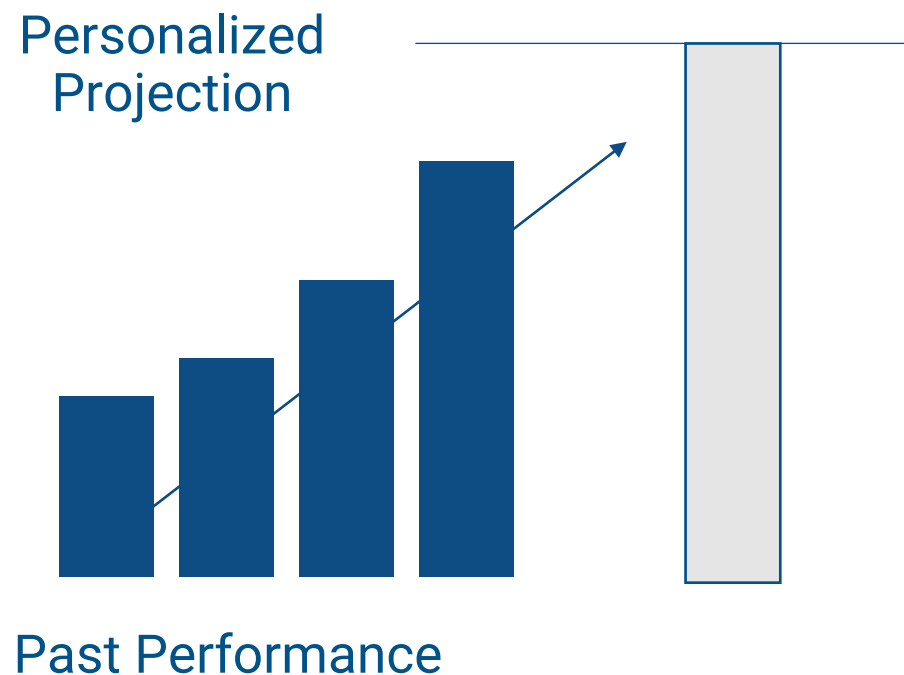
## Spring 2023 MAP Reading



Test Grade	NP of Local 25th Percentile	NP of Local 50th Percentile	NP of Local 75th Percentile	Student Count
All Selected	27	53	74	1,465

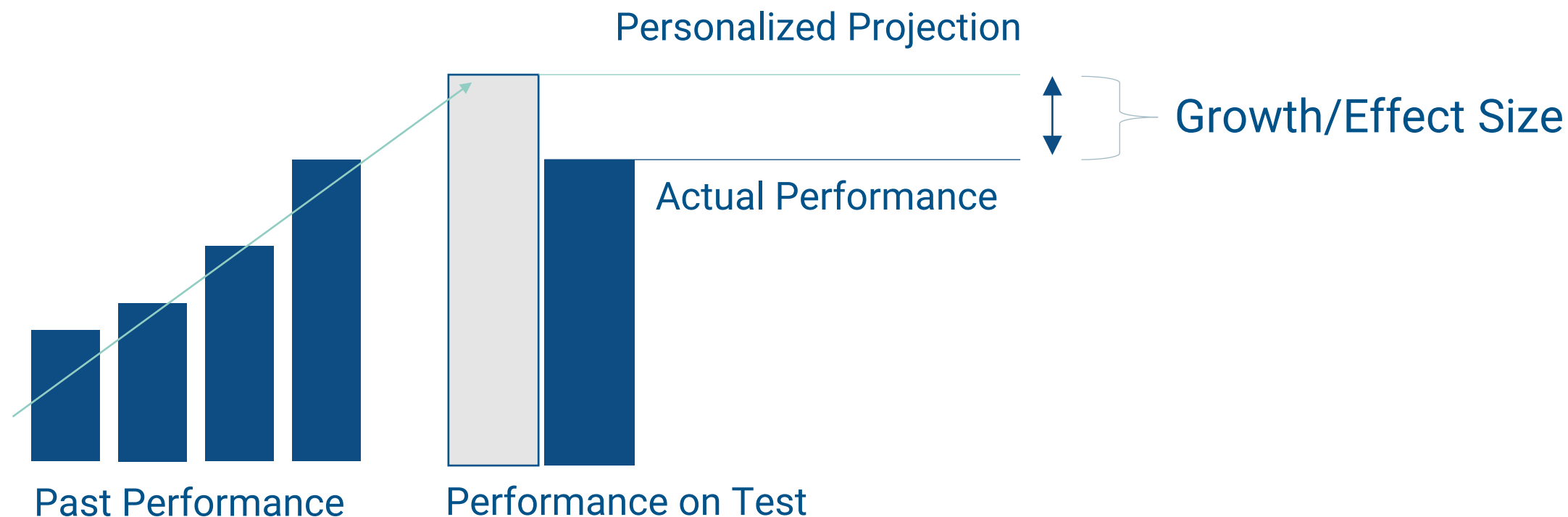
# District 38 Leveraging Predictive Analytics

# Predictive Models as Personalized Benchmarks



How will an individual student perform on the test given past performance?

# A Predictive versus Actual Framework





# How to Interpret Results

Statistical Test	Aggregate Growth Threshold	Growth Inference	
Not Significant	Any	Expected	
Significant*	Growth is +0.30 or above	Higher than Expected	
	Growth from -0.29 to + 0.29	Expected	
	Growth from -0.30 to -0.59	Lower than Expected	
	Growth is -0.60 or below	Unsatisfactory	

\*"Significant" refers to a  $p < 0.05$  for a two-tailed test

# District 38 Results-IAR

Subject:  
**All Subjects**

Growth Year: **2022-2023**




Growth Comparison Group: **Local District**

Term: **Spring**

**Overall Growth**

**+ 0.17**  **Expected Growth**

### Student Growth by School

School:	Student Count <sup>^</sup>	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
BIG HOLLOW ELEM SCHOOL	309	27%	15%	68%	18%	- 0.06 
BIG HOLLOW MIDDLE SCHOOL	701	31%	22%	69%	9%	+ 0.27 
<b>ALL</b>	1,010	30%	20%	69%	12%	+ 0.17 
<b>EXPECTED</b>			16%	68%	16%	0.00

\* Dot color is green for all growth scores that are not statistically significant

<sup>^</sup> Student count only includes students with at least 1 predictor

\*\*Percentages may not add to 100 due to rounding

\*\*\*Results not reported for groups with fewer than 5 students

# District 38 Results-IAR

Subject:

**Mathematics**

Growth Year: **2022-2023**









Growth Comparison Group: **Local District**

Term: **Spring**

**Overall Growth**

**+ 0.06**  **Expected Growth**

**Student Growth by Grade**

Grade	Student Count <sup>^</sup>	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
03	157	31%	14%	67%	19%	- 0.13 
04	152	17%	14%	69%	17%	- 0.11 
05	168	23%	19%	72%	9%	+ 0.13 
06	159	15%	14%	69%	16%	- 0.04 
07	179	19%	22%	67%	11%	+ 0.16 
08	192	26%	22%	66%	11%	+ 0.28 
<b>ALL</b>	<b>1,007</b>	<b>22%</b>	<b>18%</b>	<b>68%</b>	<b>14%</b>	<b>+ 0.06</b> 
<b>EXPECTED</b>			<b>16%</b>	<b>68%</b>	<b>16%</b>	<b>0.00</b> 

<sup>\*</sup> Dot color is green for all growth scores that are not statistically significant  
<sup>^</sup> Student count only includes students with at least 1 predictor

<sup>\*\*</sup> Percentages may not add to 100 due to rounding  
<sup>\*\*\*</sup> Results not reported for groups with fewer than 5 students

# District 38 Results-IAR

Subject:  
**ELA**

Growth Year: **2022-2023**

Growth Comparison Group: **Local District**

Term: **Spring**

**Overall Growth**

**+ 0.27** ● **Expected Growth**

**Student Growth by Grade**

Grade	Student Count <sup>^</sup>	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
03	157	24%	10%	70%	20%	- 0.12 <span style="color: green;">●</span>
04	152	36%	21%	65%	14%	+ 0.12 <span style="color: green;">●</span>
05	169	44%	21%	69%	9%	+ 0.23 <span style="color: green;">●</span>
06	161	61%	27%	66%	7%	+ 0.42 <span style="color: blue;">●</span>
07	179	27%	26%	68%	6%	+ 0.42 <span style="color: blue;">●</span>
08	192	36%	24%	73%	3%	+ 0.51 <span style="color: blue;">●</span>
<b>ALL</b>	<b>1,010</b>	<b>38%</b>	<b>22%</b>	<b>69%</b>	<b>10%</b>	<b>+ 0.27</b> <span style="color: green;">●</span>
<b>EXPECTED</b>			<b>16%</b>	<b>68%</b>	<b>16%</b>	<b>0.00</b> <span style="color: green;">●</span>

<sup>\*</sup> Dot color is green for all growth scores that are not statistically significant  
<sup>^</sup> Student count only includes students with at least 1 predictor

<sup>\*\*</sup> Percentages may not add to 100 due to rounding  
<sup>\*\*\*</sup> Results not reported for groups with fewer than 5 students

# District 38 Results-IAR

Subject:  
**Mathematics**

Growth Year: **2022-2023**

Growth Comparison Group: **Local District**

Term: **Spring**

### Growth by Student Group

Group	Student Group	Student Count <sup>^</sup>	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
ELL	ELL	127	4%	19%	65%	16%	+ 0.05
ELL	Not ELL	872	25%	18%	69%	13%	+ 0.07
Ethnicity	Asian	42	36%	43%	48%	10%	+ 0.57
Ethnicity	Black	60	3%	12%	68%	20%	- 0.23
Ethnicity	Hispanic	271	13%	13%	73%	14%	- 0.03
Ethnicity	Other	50	18%	24%	68%	8%	+ 0.31
Ethnicity	White	576	28%	18%	68%	14%	+ 0.09
Gender	Female	491	21%	18%	70%	13%	+ 0.06
Gender	Male	508	23%	18%	68%	14%	+ 0.07
Homeless	Homeless	12	8%	8%	83%	8%	- 0.01
Homeless	Not Homeless	987	22%	18%	68%	14%	+ 0.07
IEP	IEP	121	2%	13%	64%	23%	- 0.23
IEP	No IEP	878	25%	18%	69%	12%	+ 0.11
Income	Low Income	306	12%	18%	68%	14%	+ 0.01
Income	Not Low Income	693	26%	18%	69%	13%	+ 0.09
<b>EXPECTED</b>				16%	68%	16%	0.00

\* Dot color is green for all growth scores that are not statistically significant  
<sup>^</sup> Student count only includes students with at least 1 predictor

\*\*Percentages may not add to 100 due to rounding  
 \*\*\*Results not reported for groups with fewer than 5 students

Subject:  
**ELA**

Growth Year: **2022-2023**

Growth Comparison Group: **Local District**

Term: **Spring**

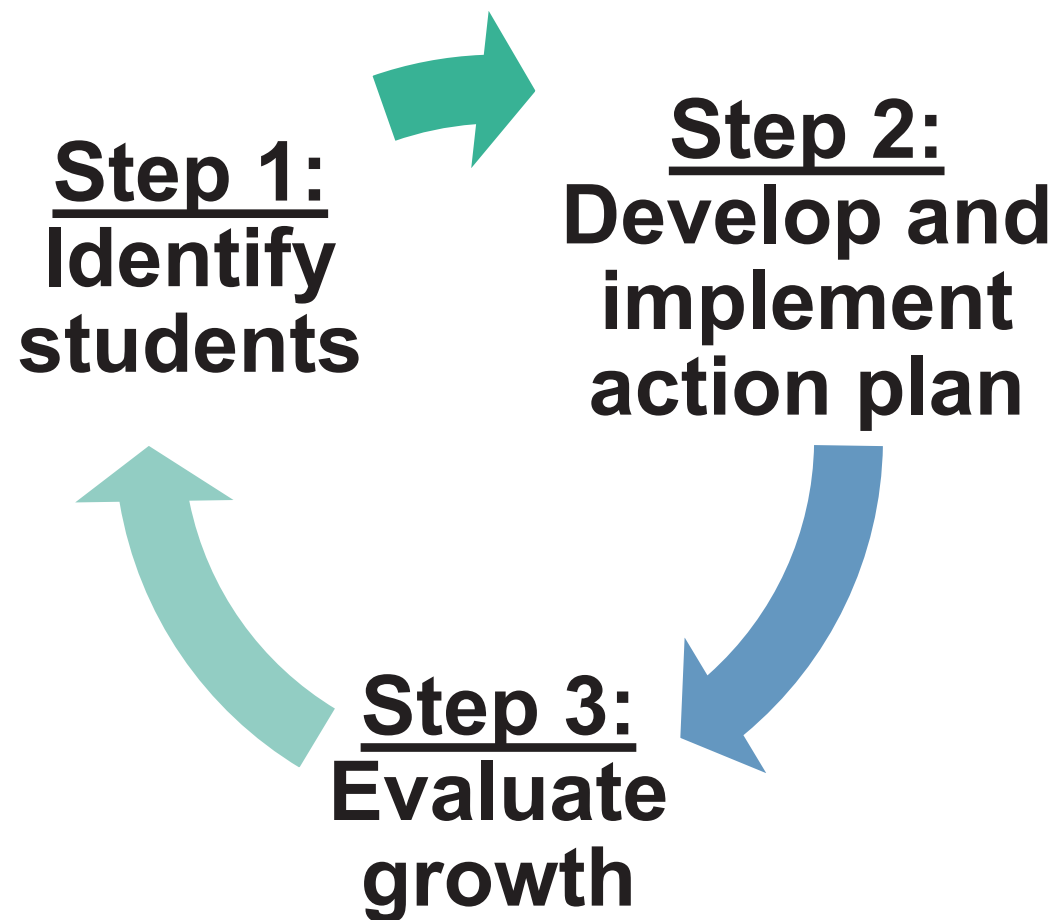
### Growth by Student Group

Group	Student Group	Student Count <sup>^</sup>	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
ELL	ELL	127	11%	21%	65%	13%	+ 0.18
ELL	Not ELL	875	42%	22%	69%	9%	+ 0.29
Ethnicity	Asian	42	64%	36%	60%	5%	+ 0.63
Ethnicity	Black	60	18%	23%	63%	13%	+ 0.22
Ethnicity	Hispanic	271	30%	21%	69%	10%	+ 0.27
Ethnicity	Other	50	36%	22%	70%	8%	+ 0.36
Ethnicity	White	579	42%	21%	70%	9%	+ 0.25
Gender	Female	492	47%	26%	67%	6%	+ 0.44
Gender	Male	510	30%	17%	70%	13%	+ 0.12
Homeless	Homeless	12	17%	17%	58%	25%	- 0.08
Homeless	Not Homeless	990	38%	22%	69%	9%	+ 0.28
IEP	IEP	122	8%	15%	70%	16%	+ 0.02
IEP	No IEP	880	42%	23%	69%	9%	+ 0.31
Income	Low Income	306	25%	20%	68%	12%	+ 0.21
Income	Not Low Income	696	44%	23%	69%	8%	+ 0.30
<b>EXPECTED</b>				16%	68%	16%	0.00

\* Dot color is green for all growth scores that are not statistically significant  
<sup>^</sup> Student count only includes students with at least 1 predictor

\*\*Percentages may not add to 100 due to rounding  
 \*\*\*Results not reported for groups with fewer than 5 students

# Implementing Best Data Practices



# Questions?



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



[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

### **STAFFING PLAN TIMELINE FOR SY 24-25**

We will follow the timeline below in establishing the Staffing Plan for the **2024-2025 School Year**.

- |                                     |   |
|-------------------------------------|---|
| <b>Thursday, January 11, 2024</b>   | - Initial meeting with building/district leadership to begin discussing staff plan items.                   |
| <b>Wednesday , January 17, 2024</b> | - Administrators meeting on Staffing Plan   |
| <b>Monday, March 11, 2024</b>       | - Staffing Plan (First Draft) presented to Board of Education   |
| <b>Monday, April 8, 2024</b>        | - Formal action by Board of Education on all terminations and approval of Staffing Plan for <b>SY 24-25</b> |



# 2023 Resolutions Committee Report

For the 2023 Delegate Assembly meeting  
on Saturday, November 18, 2023

**SEPTEMBER 2023**



2921 Baker Drive  
Springfield, IL 62703  
(217) 528-9688  
Fax (217) 528-2831

One Imperial Place  
1 East 22nd Street, Suite 310  
Lombard, IL 60148-6120  
(630) 629-3776  
Fax (630) 629-3940



## Delegate Assembly

Saturday, November 18, 2023  
10:30 a.m.

Regency A/B/C, Hyatt West  
Tower

## Delegate Assembly Registration & Credentials for Attending Delegates

- All participants are strongly encouraged to pre-register using the online registration. Online registration can be completed by your district registrar at [www.iasb.com](http://www.iasb.com). If you have any questions regarding registration, please contact [registrar@iasb.com](mailto:registrar@iasb.com).
- In-person registration will take place in the IASB Info Center on Friday, November 17 as well as in front of Regency A/B/C of the Hyatt West Tower on Saturday morning.
- Credentials are required for delegates to be seated. Credentials will include the **2023 Delegate pin** as well as a brightly colored sheet of cardstock with the word “Delegate” and your school district name on it. Credentials will be inside the delegate packet which can be picked up in the Info Center during Conference hours on Friday and in front of the Delegate Assembly location on Saturday morning. Once you have your credentials in hand, you can go directly into the Delegate Assembly.

## Voting at Delegate Assembly

The same vendor as last year has been chosen for the voting portion of the Delegate Assembly. Physical clickers will be handed out to all delegates. The device will have a button to vote yes and a button to vote no. The delegate will receive confirmation that their vote has been counted once received.



## Webinar Scheduled Prior to Conference

**Tuesday, October 31, 2023, Noon**

**Description:** The annual Delegate Assembly is the meeting where school board members vote on the proposals submitted by local school boards. Each school board that is a member of the Association is entitled to one voting delegate at the Delegate Assembly. Every member board is advised to select one individual board member to serve as its delegate, and to review proposed resolutions with the full board before determining its vote. Join the IASB Governmental Relations team on October 31 at noon for a webinar to learn more about the proposed resolutions to be voted on, and to get your Delegate Assembly process questions answered.

OFFICERS

Simon Kampwerth Jr., *President*  
Mark Harms, *Vice President*  
Thomas Neeley, *Immediate Past President*  
Tim Custis, *Treasurer*  
Kimberly A. Small, J.D., *Executive Director*

September 2023

Board Presidents and Administrators,

This report outlines proposals to be acted upon at the annual meeting of the IASB Delegate Assembly on Saturday, November 18, 2023, in Chicago. Through the Resolutions Process and Delegate Assembly, IASB member districts provide critical direction as IASB represents members' interests before state and national policymakers.

Every member district is entitled to one voting delegate. This year delegates will vote for the election of IASB officers and adoption of IASB Position Statements on issues that reflect the interests of boards of education across the state.

Please discuss with your board the topics that will come before the Delegate Assembly for action. Identify and prepare your district's delegate representative to vote on behalf of your board. The decisions made by the Delegate Assembly will set the course for IASB's legislative initiatives.

We look forward to our work together in November.

Sincerely,



Mark Harms, Resolutions Committee Chair



## TABLE OF CONTENTS

2023 IASB Resolutions Committee.....	4
Delegate Assembly Agenda .....	5
Delegate Assembly Business Rules.....	6
Resolutions Procedures.....	7
IASB Advocacy Core Values .....	8
Nominating Committee Report.....	9
New Resolutions.....	10
Do Not Present.....	14
Link to Current Position Statement.....	15
My Board Recommendations .....	15

**SERVICE OF THE FOLLOWING SCHOOL BOARD MEMBERS ON THE 2023 RESOLUTIONS COMMITTEE IS ACKNOWLEDGED WITH SINCERE APPRECIATION**



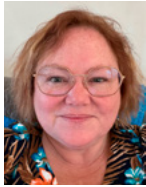
**CHAIR,  
RESOLUTIONS**  
**IASB Vice President**  
Mark Harms



**IASB PRESIDENT**  
Simon Kampwerth Jr.



**IMMEDIATE PAST  
PRESIDENT**  
Thomas Neeley



**ABE LINCOLN**  
Amy Reynolds



**BLACKHAWK**  
Julie Wagner



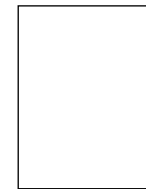
**CENTRAL ILLINOIS  
VALLEY**  
Jason Cowen



**CORN BELT**  
Alex Williams



**DUPAGE**  
James Blair



**EGYPTIAN**  
Vacant



**ILLINI**  
Vacant



**KASKASKIA**  
Dan Nichols



**KISHWAUKEE**  
Evelyn Meeks



**LAKE**  
Odie Pahl



**NORTH COOK**  
Anna Klimkowicz



**NORTHWEST**  
Steve Snider



**SHAWNEE**  
Vernon L. Stubblefield



**SOUTH COOK**  
Wilbur Tillman



**SOUTHWESTERN**  
Jeff Hewitt



**STARVED ROCK**  
Carol Alcorn



**THREE RIVERS**  
Chris Trzeciak



**TWO RIVERS**  
Lisa Schwartz



**WABASH VALLEY**  
Chad Weaver



**WEST COOK**  
Jim Lima



**WESTERN**  
Scott Vogler



## DELEGATE ASSEMBLY AGENDA

1. Call to Order
2. Report of the Credentials Committee
3. Approval of the Delegate Assembly Business Rules
4. President's Report, Simon Kampwerth Jr.
5. Executive Director's Report, Kimberly Small, J.D.
6. Financial Report, Tim Custis
7. Election of Officers
  - A. Nominating Committee Report, Thomas Neeley, Nominating Committee Chair
8. Resolutions Committee Report, Mark Harms, Resolutions Committee Chair
  - A. Consent Agenda
  - B. New Resolutions
9. Adjournment



## 2023 DELEGATE ASSEMBLY BUSINESS RULES

1. **Business Procedures** — Robert’s Rules of Order Newly Revised shall govern.
2. **Credentials** — Delegates shall be registered with the Credentials Committee and must display their credentials.
3. **Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. **Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. **Debate on the Floor** — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
6. **Calls for the Question** — A delegate may “call for the question” to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. **Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended “Do Adopt” by the Resolutions Committee may appear on a Consent Agenda.
8. **Appeals** — Those delegates wishing to appeal a “Do Not Adopt” recommendation of the Resolutions Committee, and have met the notice provisions required by Article IX, Section 5 of the IASB Constitution, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from the submitter of the proposed resolution that has received the negative recommendation of its proposal. Those proposed resolutions that have received a “Do Not Adopt” recommendation from the Resolutions Committee, and of which the committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
9. **Other Recognition** — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
10. **Voting** — The indications to signify voting shall be specified by the presiding officer.
11. **Nomination** — The consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.



## RESOLUTIONS PROCEDURES

1. **Types of Resolutions** — (Article IX, Section 1) Resolutions should be in the form of a position statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts
2. **Proposals** — (Article IX, Section 2) Resolutions for proposed position statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.
3. **Presentation of Resolutions** — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly. All proposals require a two-thirds affirmative vote by the Delegate Assembly for passage. Note, this Resolutions Committee Report fulfills Article IX, Section 3.
4. **Annual Review** — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements to determine whether they are consistent with the current positions of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement that is not consistent with the current positions of Association members. All position statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.
5. **Appeals** — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. An appeal must be filed in accordance with the rules established by the Resolutions Committee and approved by the Board of Directors. All appeals require a two-thirds affirmative vote by the Delegate Assembly for consideration.
6. **Amendments to Resolutions** — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.
7. **Late Resolutions** — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.
8. **Order of Resolutions** — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Amendment or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.





## ADVOCACY CORE VALUES

The Advocacy Core Values, legislative priorities, and Position Statements guide the IASB Advocacy agenda in support of its membership and ensure a strong collective voice on the highest priority issues and concerns.

### **IASB is committed to an advocacy program that**

- Supports locally elected, non-partisan, and volunteer school board members in providing excellence in local school board governance based upon the Association's Foundational Principles of Effective Governance.
- Supports and protects adequate and equitable funding necessary to provide all students with access to an excellent public education.
- Promotes excellence in student achievement for all Illinois students and fair accountability for academic progress.
- Advocates for legislation that supports the physical and emotional well-being of students and staff.
- Supports a safe and secure learning environment for all; including, but not limited to one in which all are free from bullying, harassment, discrimination, and violence.
- Supports the Association's commitment to educational equity for every student.
- Promotes non-partisan member engagement and provides the tools to enhance advocacy efforts.



## **NOMINATING COMMITTEE REPORT AUGUST 2023**

The 2023 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30 a.m., Saturday, November 18, 2023.

**President Mark Harms**

Flanagan-Cornell Unit District 74

**Vice President Tracie Sayre**

Triopia Community Unit School District 27

### **2023 Nominating Committee Membership**

**Tom Neeley, Chair**

Immediate Past President

**Chris Buikema**

Director, Northwest Division

**Mark Christ**

Director, Southwestern Division

**Linda Eades**

Director, Kaskaskia Division

**Alva Kreutzer**

Director, North Cook Division

**Bob Geddeis, Alternate**

Director, Kishwaukee Division

**Lisa Irvin, Alternate**

Director, Egyptian Division

# NEW RESOLUTIONS

1. Industrial Construction
2. School Resource Officer Funding
3. Bus Driver Regulations
4. Employment History Review
5. Alternative Safe School Funding

---

## LOCAL – STATE - FEDERAL RELATIONS

---

### 1. Industrial Construction

**Submitting District:** Pleasantdale School District 107

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards shall support and encourage legislation that prohibits the construction of industrial facilities near schools. Industrial facilities have negative consequences on schools that are three-fold:

- 1) The health and safety of all students, faculty, and staff,
- 2) The learning outcomes of students, and
- 3) The learning environment of students.

The health consequences and educational barriers associated with industrial zones near schools including, but not limited to pollution, noise, and hazardous diesel exhaust, are well-documented and can have serious long-term effects on the health and well-being of students, faculty, and staff. Furthermore, the presence of industrial zones near schools can negatively impact the quality of education by creating distractions and disruptions. Finally, learning outcomes also have shown to suffer as a result of industrial facility proximity to schools. We urge policymakers and stakeholders to take immediate action to ensure that schools are located in safe environments free from the risks posed by industrial facilities.

**District Rationale:** Numerous studies have proven that school proximity to industrial zones directly impacts student health risks, academic outcomes, and impedes the learning environment.<sup>1, 2</sup>

Specifically, studies have shown that schools located closer to highways and industrial facilities had higher risks of respiratory and neurological diseases than those located farther away.<sup>3</sup>

The health and safety of students, faculty, and staff as well as the promotion of an enriching, distraction-free learning environment is at the core of IASB advocacy. This proposed resolution meets two of the IASB Advocacy Core Values. It advocates for legislation that supports the physical well-being of students and staff. It also supports a safe and secure learning environment for all. In 2011, the United States Environmental Protection Agency (“EPA”) published, “School Siting Guidelines” that confirms, “The overriding

purpose of a school building is provide a safe, healthy and supportive environment in which children can learn.”<sup>4</sup>

This environment includes both indoors and out. The EPA specifically lists industrial pollutants as a contaminant that should be avoided in proximity to a school in principles 1.4, 2.2, 4.3.1, 5.2, 5.6.2, 5.7.2, 6.4, 8.11, 9.6 and refers to sites in close proximity to industrial facilities as “incompatible land” for a school location site. The potential hazards identified included air pollution, soil contamination, ground water contamination, surface water contamination, accidental releases/spills of hazardous chemicals, odors, and heavy vehicular traffic.<sup>5</sup>

Noise distraction due to high-traffic roads or roads with heavy diesel truck traffic were also cited as potential hazards regarding the siting of a school and the EPA recommended distancing schools from such distractions.<sup>6</sup>


Finally, studies have shown that performance rates of schools near industrial facilities also suffer.<sup>7,8</sup>

The negative impact of industrial facilities is well-documented by both academics and government agencies. The need to protect the health, safety, performance and environment of our students, faculty and staff is great and we ask for the IASB’s support. Additional sources available upon request.

1. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students’ school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
2. [School Siting Guidelines](#). United States Environmental Protection Agency. Office of Children’s Health Protection.
3. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students’ school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
4. [School Siting Guidelines](#). United States Environmental Protection Agency. Office of Children’s Health Protection.
5. Id.

6. Id. at 57.
7. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students' school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
8. Mohai, P., Kweon, B. S., Lee, S., & Ard, K. (2011). Air pollution around schools is linked to poorer student health and academic performance. *Health Affairs*, 30(5), 852-862.

**Resolutions Committee Analysis:** The committee discussed how industrial construction does not affect most IASB members and some small communities depend on income from industrial facilities with space only available near schools, which would ultimately harm small communities that want the facilities. This should remain under local control. The committee also noted that if it is truly a health concern for children, the Environmental Protection Agency (EPA) should be brought in to deliberate zoning.

 The Resolutions Committee recommends DO NOT ADOPT.

---

## BOARD-EMPLOYEE RELATIONS

---

### School Resource Officer Funding

**Submitting District:** Homer CCSD 33C

**Statement of Resolution:** The Illinois Association of School Boards shall request that the Illinois legislature consider legislation providing educational funding to all school districts to offset the cost of a school resource officer.

**District Rationale:** The safety of our students and staff is the number one priority of every school and an expectation of all parents who send their children to school each day. According to Education Week, there were 51 school shootings last year in K-12 institutions across the nation which resulted in injuries or deaths. This is an increase from the previous four years with 35, 10, 24 and 24 school shootings, respectively. Illinois school districts are mandated to practice lockdown drills twice a year. One of those drills is required to be in conjunction with local law enforcement. Many schools take additional steps to ensure their buildings are secure and safe such as installing secured vestibules, security cameras, shatter-resistant film on doors and windows, and panic buttons to contact police in an emergency. Some schools have incorporated school shooting training such as ALICE or Run Hide Fight.

All of the above safety measures are important ways to deter or impede a school shooter. In many cases, these measures are not enough. A school resource officer on site who is trained in tactical measures is a critical measure to save lives. Unfortunately, the costs associated with resource officers prohibit schools from implementing this safety measure. If we all want to make safety a top priority, the state and federal governments should provide educational funding to allow schools to hire resource officers.

**Resolutions Committee Analysis:** The committee agreed that the presence of a School Resource Officer (SRO) helps protect the safety of the children and that there needs to be more funding to help offset the cost of hiring the SROs. Even with grant money to help cover the cost, school districts are left to pick up the remaining cost of the SRO and could use additional funding.

 The Resolutions Committee recommends DO ADOPT.

---

## BOARD-EMPLOYEE RELATIONS

---

### Bus Driver Regulations

**Submitting District:** Mercer County SD 404

**Statement of Resolution:** The Illinois Association of School Boards shall support changes to the Federal and State school transportation regulations that return licensing requirements and driver trainer liability back to pre-February 2023 levels at minimum; allow LOCAL training and testing for bus driver candidates; and increase the transportation reimbursement rate from the State of Illinois to 100%.

Regulations that need to be changed, improved, or eliminated altogether include:

1. Local (in-district or ROE) "Behind the Wheel" and classroom required hours should be accepted, not just those from nationally recognized trainers that are only available in commercial driving programs.
2. Remove liability that is borne by new driver trainers concerning the drivers they certify.

**District Rationale:** School transportation is an issue that varies widely across our state as well as the nation. Some districts are not required to offer bus transportation to their students, while others must transport most of theirs. Those districts who are very large in terms of square miles shoulder a huge physical and financial burden that others do not. Problems with school transportation disproportionately affect rural districts with a large geographic area. The most common problem facing transportation in school districts is the shortage of drivers.

Mercer County School District is the 5th largest district by area in the state of Illinois. Our buses travel 1,931 miles per day on average, totaling 337,965 miles per year. Driving that many miles can take you around the circumference of the earth 13.5 times! In order to get our routes completed by the start of the school day, we often have buses with their first pick-ups at 6:20 to 6:30 a.m. Those students are leaving home a full hour and a half before the first bell even rings. Why are our routes so long in miles and time? Because we cannot hire enough drivers.

Buses and equipment are not the issue. Our recent switch from owning buses to a leasing program has been extremely beneficial. If it was possible to recruit more drivers, we would simply increase the number of bus leases and shorten our routes that way. As most of you may know, there is a nationwide shortage of drivers, with one state going so far as

---

**BOARD-EMPLOYEE RELATIONS**


---


**Employment History Review****Submitting District:** Unity Point School District 140

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards shall request the Illinois legislature consider using the Illinois Department of Child and Family Services (IL-DCFS ) Child Abuse and Neglect Tracking System (CANTS) as a means to fulfill the Employment History Review (EHR) (105 ILCS 5/22-94) of Faith's Law.

**District Rationale:** As it will apply, Faith's Law will require a district to contact employers listed in the EHR form and conduct a review for sexual misconduct allegations. This approach to hiring may prove time consuming and financially limiting for some districts, requiring the addition of personnel, or utilizing outside firms to complete the process. With no findings provided toward this end, another option needs to be considered. At this point there is no guidance on the due diligence process that will be completed for a district to have confidence they are approving an applicant for all employees, contractors, substitutes, and all those with direct contact with students. This lack of guidance could leave districts open for lawsuits based on an individual human resource officer's choice to proceed or deny employment based on the verbal response of a prior employer.

Alternatively, the DCFS CANTS system is an established system that is currently required within the standard FBI and IL State police background checks for all DCFS background checks. The CANTS system would provide an unbiased system to examine allegations of sexual misconduct, giving districts a clear answer on prior misconduct. Additionally, this system could have documented cases outside of employment history, potentially providing a more thorough look into the applicant as a whole. Lastly, as this is a statewide database, employees and contractors that work in multiple districts will not have to reapply through the Illinois State Board of Education's employment history check with each district they will work in. This could alleviate the time constraints that are anticipated with the EHR process.

**Resolutions Committee Analysis:** The committee understood and agreed that finding a way to help districts implement Faith's Law is important, but they felt this was not the right system to use to fix the issue.

 The Resolutions Committee recommends DO NOT ADOPT.

to assign their National Guardsmen to driving a bus route for their local schools. Why is this happening across the country? What can the Federal and State government do to alleviate the problem?

Driving a school bus is an unusual career. The work is not year-round, and the hours are early but split into two shifts in one day. Between finishing a route in the morning and starting the drop off route in the afternoon doesn't really allow time for a second job. Attracting people to this position requires a decent wage and a licensing process that isn't insurmountable. Since February of this year, the process for licensing bus drivers has become MORE difficult.

Licensing is determined primarily at the federal level. Changes were implemented in February that required additional behind the wheel hours from nationally recognized trainers typically only available through commercial driving programs. This has not only affected bus drivers, but also the entire trucking industry as well. In the past, our Transportation Supervisor was able to give potential drivers their behind the wheel hours and work with them to learn and practice. That is no longer the case. We have been forced to seek out trainers who fulfill these new 2023 requirements outside of our district. With the increased liability placed on new driver trainers, many are hesitant to train candidates who they do not know well or can vouch for personally. Many ROE trainers have quit working with other districts due to this increased liability that makes them personally liable for any driver who trained with them and then has an accident in the future. Why, when there is a national shortage of bus drivers, are we making the process for licensing them much more complicated and out of reach for schools?

As for the transportation reimbursement rate issue also listed above - since the state requires school districts to transport any student living 1.5 miles away from their school building, it should also pay for 100% of the costs associated with bussing them. Busing in the school districts of Illinois varies wildly across the state. Many have \$0 in transportation expenses, while others like Mercer County accrue costs in millions (\$1.4 million at Mercer County in the 2022-2023 school year). Since the transportation burden is so vastly different between districts, and the requirements for such are mandated by the state of Illinois, the transportation costs should be the responsibility of the state as well.

**Resolutions Committee Analysis:** The committee agreed that the bus driver shortage is affecting most school districts and trying to find a way to help alleviate that is important. The committee felt that helping to ease the requirements and training to become a bus driver will help to improve the shortage that districts are facing.

 The Resolutions Committee recommends DO ADOPT.

---

## FINANCING PUBLIC EDUCATION - LOCAL

---

### Alternative Safe School Funding

**Submitting District:** Geneseo CUSD 228

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards shall advocate for additional funding to be provided for regional alternative safe schools to allow for an elementary-appropriate program, additional funding and approved certification programs for board certified behavior analysts (BCBA) in school districts, and additional flexibility with student discipline to help local districts provide the safest learning environment possible. We also ask that the state legislature review SB100 and make any necessary changes to allow for more local control as it relates to student discipline post-Covid, especially at the elementary and middle school levels.

**District Rationale:** Area school districts are observing an increase in immature and aggressive behavior in students,

especially at the elementary and middle school levels post-COVID. Local districts are doing the best they can with the resources available but are not equipped to handle the rise in these student characteristics. The state has increased funding, awareness, and resources to address Social Emotional Learning (SEL) but has not done the same for these specific student characteristics or concerns.

**Resolutions Committee Analysis:** The committee discussed the current IASB Position Statement 2.33 that already states IASB will advocate using Evidence-Based Funding (EBF) to support funding for alternative schools. Members also discussed a possible review of SB 100, which encouraged limiting student suspensions and expulsions and established a parent-teacher advisory committee that would develop, with the school board, policy guidelines on pupil discipline.



The Resolutions Committee recommends DO NOT ADOPT.

# DO NOT PRESENT

1. Delegate Assembly Mail-In Voting
2. Schools As Polling Place Choice
3. Fully Fund IDEA
4. Suicide Prevention Education

Per the IASB Constitution that has been approved by the IASB Board of Directors, the Resolutions Committee has the authority to recommend Do Adopt, Do Not Adopt or Do Not Present a Resolution. The following Resolutions were recommended as Do Not Present at the Resolutions Committee meeting in August and will not be presented at Delegate Assembly. They are included in this report as informational only.

## Delegate Assembly Mail-in Voting

**Submitting District:** Fremont SD 79

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards shall support and amend that all delegates from all the school boards that are members of the Association are represented every year at the Delegate Assembly either by being in person or by their official signed ballots.

**Resolutions Committee Analysis:** The committee agreed that having more districts attend at the annual Delegate Assembly meeting is very important, but they had concerns about the proposed timeline to get the votes in, along with concerns that hearing floor discussion at the meeting could change some districts votes. Casting the vote before the meeting would not allow for the districts participating in mail-in ballots to hear deliberation in those discussions.

There was concern from the committee regarding the timeline proposed to receive the mail-in ballots along with concerns about solidifying quorum and validating the registered delegate is casting the vote for their corresponding district. Other concerns include how quorum would be established and the uncertainty of validating who was voting virtually. It was noted that it is not clear how many districts cannot afford to send a delegate to vote. The only way to make a change to Delegate Assembly voting would be through a Constitutional amendment.

⊗ The Resolutions Committee recommends DO NOT PRESENT.

## Schools as Polling Place Choice

**Submitting Districts:** Wilmette SD 39 and Wheeling CCSD 21

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards shall work to request that the Illinois General Assembly amend Illinois Compiled Statute 10 ILCS 5/11-4.1 (from Ch. 46, par. 11-4.1) such that school districts will have the right to refuse to have their schools used as polling places during any election cycle.

**Resolutions Committee Analysis:** While the committee agreed and understood that it should be up to the schools whether their facilities are used as polling places, the committee pointed out that IASB already has Position Statement, 7.08, stating that IASB will support legislation that allows school districts to refuse to be used as a polling place.

⊗ The Resolutions Committee recommends DO NOT PRESENT.

## Fully Fund Individuals with Disabilities Education Act (IDEA)

**Submitting District:** Naperville CUSD 203

**Statement of Resolution:** The Illinois Association of School Boards will strongly advocate for increased federal funding for the Individuals with Disabilities Education Act (IDEA), and full funding of IDEA in the next ten years.

**Resolutions Committee Analysis:** The committee agreed that more funding for IDEA is needed but they did not feel that having a time constraint of ten years was feasible. The committee felt that the current IASB Position statement, 2.04, that already advocates for adequate funding for IDEA made this resolution redundant.

⊗ The Resolutions Committee recommends DO NOT PRESENT.

## Suicide Prevention Education

**Submitting District:** Warren THSD 121

**Statement of Resolution:** Be it resolved that the Illinois Association of School Boards (IASB) shall advocate for the adoption of state legislation to strongly encourage and fund district suicide prevention education measures including but not limited to:

- Legislation strongly encouraging and funding school district provision of education materials to K-12 families on safe gun storage and suicide prevention.
- Legislation strongly encouraging and funding schools and police authorities to provide no-cost or low-cost gun storage solutions to the community.

**Resolutions Committee Analysis:** The committee agreed that education on suicide prevention is important, but they do not feel that advocating for gun storage should be included in the language of this resolution.

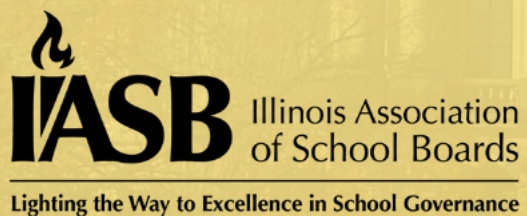
⊗ The Resolutions Committee recommends DO NOT PRESENT.

## MY BOARD'S RECOMMENDATION

Agree	Disagree	NEW RESOLUTIONS
<input type="checkbox"/>	<input type="checkbox"/>	1. Industrial Construction (Do not Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	2. School Resource Officer Funding (Do Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	3. Bus Driver Regulations (Do Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	4. Employment History Review (Do not Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	5. Alternative Safe School Funding (Do not Adopt)

Click [here](#) for link to current Position Statements





2921 Baker Drive  
Springfield, IL 62703  
(217) 528-9688  
Fax (217) 528-2831

One Imperial Place  
1 East 22nd Street, Suite 310  
Lombard, IL 60148-6120  
(630) 629-3776  
Fax (630) 629-3940

## October 2023 Employment Report

Approve the employment of Nicholas Pegarsch, 6th Grade Boys Basketball Coach, effective October 10, 2023.

Approve the agreement between Big Hollow School District 38 and Tobias Schirmer for Speech-Language Services effective October 16, 2023.

Approve the employment of Jonathan Corral, Transportation Driver, effective October 19, 2023.

Approve the employment of Vanessa Kaminski, Paraprofessional, effective October 31, 2023.

Approve the employment of James Kidd, Transportation Driver, effective November 1, 2023.

Approve the employment of Keven Hohenzy, MS Special Education Teacher, effective November 27, 2023.

Approve the agreement between TinyEYE, Barbara Linxweiler, and Big Hollow SD38 for elementary school speech services, effective November 14, 2023.

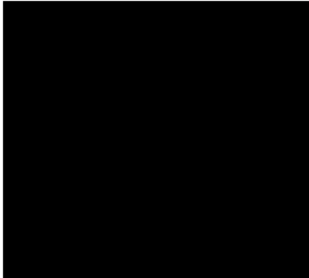
Approve the agreement between TinyEYE, Jennifer Mack, and Big Hollow SD38 for elementary school social work services, effective November 14, 2023.

Approve the employment of Amy Scherff, Middle School Special Education Teacher, effective November 20, 2023.

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name  
**Nicholas Pegarsch**



**ASSIGNMENT**

CERTIFIED: Administrator:    Teacher: If Teacher Please select ~ Gen Ed:    SPED:    ESL:

NON-CERTIFIED: Custodian:    Food Service:    Lunch Monitor:

Nurse:    Paraprofessional:    Secretary:    Substitute:

Technology:    Transportation:    Other: **6th B B Ball Coach**

Building: **Middle** Grade/Area: **6th**

Start Date: **10/10/23** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

**REFERENCES CONTACTED (list 2)**

Name: Title:

Name: Title:

BA    BA+15    MA    MA+15    MA+30    MA+45    MA +60

Years Credited Step

BudgetCode

**10e300-1500-1100-50**

Total Years Experience    Salary/Hourly Rate **2394** (may be adjusted if circumstances require)

Comments:

Technology:

User ID: (firstlast)    Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:

Form: New Hire Form Name: Pittman, Erin M. Employee Type: A SUPT OF SDNT Building Code: MS

BIG HOLLOW SCHOOL DISTRICT #38  
New Hire Information Form

BACKGROUND

Name

Tobias Schirmer



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: Secretary: Substitute:

Technology: Transportation: Other: SLP Contract

Building: Elementary Grade/Area: 2-4

Start Date: ASAP BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: Title:

Name: Title:

BA BA+15 MA MA+15 MA+30 MA+45 MA +60

Years Credited Step

BudgetCode

Total Years Experience Salary/Hourly Rate (may be adjusted if circumstances require)

Comments:

Technology:

User ID: (firstlast) Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:

**AGREEMENT TO PROVIDE SPEECH-LANGUAGE SERVICES**

**Big Hollow School District #38**

**AND**



**Tobias Schirmer**

This Agreement is entered into *October 16<sup>th</sup>, 2023* between Tobias Schirmer, hereinafter referred to as "Tobias", and Big Hollow School District #38, hereinafter referred to as "BHSD38".

**WITNESSETH:**

WHEREAS, Tobias Schirmer is employed as a Speech Language Pathologist who is qualified to practice Speech Therapy in the State of Illinois; and

WHEREAS, BHSD38 is in need of Speech Language services for eligible students; and

WHEREAS, Tobias and BHSD38 desire to enter into a service agreement whereby Tobias shall furnish the following described Speech Therapy services (the "Services") upon the following terms and conditions.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions hereinafter set forth, it is understood and agreed as follows:

1. Tobias shall provide Services to eligible students in the BHSD38.
2. Tobias and the Assistant Superintendent of Student Services for BHSD38 shall determine the method, schedule of days, hours, and location(s) for Services performed under this Agreement.
3. Tobias shall provide a copy of his Speech Language Pathology license, or ensure it is on file at BHSD38.
4. BHSD38 shall provide materials and Services as agreed upon by Tobias and BHSD38.
5. Tobias shall not provide private Speech Language services to any IEP student of the BHSD38 receiving Services under the terms of this Agreement unless such therapy services have been mutually agreed to BHSD38 by BHSD38 and Tobias.
6. Tobias agrees that before he will be permitted on school grounds while students are present, he will ensure that his background check is on file with BHSD38.
7. The term of this Agreement shall commence in August 28, 2023 and expire on June 30, 2024, unless sooner terminated as hereinafter provided.
8. Services provided by Tobias and authorized by BHSD38 shall be compensated at a rate of \$80 per hour.
9. Tobias shall maintain a student schedule including the hours of service for each IEP student served. A statement of services rendered by Tobias shall be submitted to BHSD38 biweekly. Upon verification of the services, BHSD38 will make payments to Tobias within ten (10) days from the date of receipt of Tobias' statement.
10. This Agreement shall be construed for all purposes under the laws of the State of Illinois and may not be changed, modified, altered, or amended except by a written instrument signed by both parties to this Agreement.

11. Tobias will provide employees and services consistent with the highest degree of care, shall comply with all medical and ethical requirements imposed by the Illinois State Board of Education, or any other applicable regulatory agency, and shall comply with requirements of the Illinois State Board of Education and BHSD38 pertaining to students.
12. Tobias will provide all necessary documentation required by BHSD38 relating to Medicaid reimbursement for Services provided by Tobias under the terms of this Agreement.
13. Neither Tobias nor BHSD38 shall assign or transfer any interest in this Agreement without the written consent of the other party.
14. Tobias and the Superintendent of Schools, or respective designees, shall attempt to resolve any questions or disagreements arising out of the administration or performance of this Agreement before any litigation is instituted.
15. Either party may terminate this Agreement without cause upon thirty (30) days written notice to the other party.
16. Services provided by Tobias will include the following: Consultative Services, Present Level updates, Goal/Objective Updates, Evaluations, Direct Services to students, and/ or other services as agreed upon by Tobias and BHSD38
17. Non-reimbursable activities include sick days, holidays, vacation days, travel/mileage, and continuing education activities unless agreed upon by Tobias and BHSD38.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal this day and year written above.

Big Hollow School District #38

BY:  10/16/23  
Erin Pittman, Assistant Superintendent/ Date

BY:  11/15/23  
Tobias Schirmer/Date

BIG HOLLOW SCHOOL DISTRICT #38  
New Hire Information Form

BACKGROUND

Name

Jonathan Corral



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: Secretary: Substitute:

Technology: Transportation: Yes Other:

Building: MS Grade/Area: K-8

Start Date: 10/19/2023 BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: Jason Henricksen Title: Lieutenant

Name: Title:

BA BA+15 MA MA+15 MA+30 MA+45 MA +60

Years Credited 0 Step

BudgetCode

Total Years Experience 0 Salary/Hourly Rate 22.72 (may be adjusted if circumstances require)

Comments:



Technology:

User ID: (firstlast) Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:

Form: **New Hire Form** Name: **Biancalana, Venette Irene** Employee Type: **PRINCIPAL** Building Code: **EL**

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name

**Vanessa Kaminski**



**ASSIGNMENT**

CERTIFIED: Administrator:    Teacher: If Teacher Please select ~ Gen Ed:    SPED:    ESL:

NON-CERTIFIED: Custodian:    Food Service:    Lunch Monitor:

Nurse:    Paraprofessional: **Yes**    Secretary:    Substitute:

Technology:    Transportation:    Other:

Building: **Elementary** Grade/Area: **Sped 2-4**

Start Date: **Oct 31, 2023** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Shannon Fuller** Title: **Supervisor**

Name: **Amanda Hibbs** Title: **Supervisor**

BA    BA+15    MA    MA+15    MA+30    MA+45    MA +60

Years Credited **0** Step **1**

BudgetCode

**10e000-1222-1100-00-7**

Total Years Experience **0** Salary/Hourly Rate **\$16.32** (may be adjusted if circumstances require)

Comments:

Technology:

User ID: (firstlast)    Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:



Form: New Hire Form Name: Laske, Jacquelyn L. Employee Type: TRANSPORT COORD Building Code: MS

BIG HOLLOW SCHOOL DISTRICT #38  
New Hire Information Form

BACKGROUND

Name

James Kidd



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: Secretary: Substitute:

Technology: Transportation: Yes Other:

Building: MS Grade/Area: K-8

Start Date: Nov 1, 2023 BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: Title:

Name: Title:

BA BA+15 MA MA+15 MA+30 MA+45 MA +60

Years Credited Step

BudgetCode

Total Years Experience 0 Salary/Hourly Rate 22.72 (may be adjusted if circumstances require)

Comments:

Technology:

User ID: (firstlast) Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name

**Keven Hohenzy**



**ASSIGNMENT**

CERTIFIED: Administrator:      Teacher: **Yes** If Teacher Please select ~ Gen Ed:    SPED: **Yes**    ESL:

NON-CERTIFIED: Custodian:    Food Service:      Lunch Monitor:

Nurse:    Paraprofessional:    Secretary:    Substitute:

Technology:    Transportation:    Other:

Building: **Middle** Grade/Area: **7-8**

Start Date: **11/27/23** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Jill Mueller** Title: **Special Education Chair**

Name: **Mellisa Ford** Title: **Special Ed Teacher**

BA Yes    BA+15      MA            MA+15      MA+30    MA+45    MA +60

Years Credited **9** Step **10**

BudgetCode

**10-3-1221-1100**

Total Years Experience **15** Salary/Hourly Rate **\$57,117** (may be adjusted if circumstances require)

Comments:

**Salary will depend on the time started. He is finishing a long-term sub right now, and should be done by Thanksgiving.**

Technology:

User ID: (firstlast)      Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:

Form: **New Hire Form** Name: **Biancalana, Venette Irene** Employee Type: **PRINCIPAL** Building Code: **EL**

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name

**Barbara (Bobbie) Linxweiler**



**ASSIGNMENT**

CERTIFIED: Administrator:    Teacher:    If Teacher Please select ~ Gen Ed:    SPED: **Yes**    ESL:

NON-CERTIFIED: Custodian:    Food Service:    Lunch Monitor:

Nurse:    Paraprofessional:    Secretary:    Substitute:

Technology:    Transportation:    Other:

Building: **Elementary** Grade/Area: **2-4**

Start Date: **Nov. 14, 2023** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Jeremy Wnek** Title: **Supervisor**

Name: **Chad McLaughlin** Title: **Supervisor**

BA    BA+15    MA **Yes**    MA+15    MA+30    MA+45    MA +60

Years Credited Step

BudgetCode

Total Years Experience    Salary/Hourly Rate (may be adjusted if circumstances require)

Comments:

**Bobbie is being hired as a contracted, teletherapy Speech Language Pathologist. She has had 3.5 years experience in a school setting and 15 years in private settings. Erin will send contract.**

Technology:

User ID: (firstlast)    Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:



## Growing Smiles, Mending Spirits, Engaging Children in Their Lives

This expansion order is an Addendum to your original Service Agreement. The amounts listed below are based on the agreed upon service requirements for this order which are above and beyond what has been already signed in the Service Agreement.

### General Information

Prepared For:	Erin Pitman	Prepared By:	Carmen Heggstrom
Phone:	847-740-1490 x 5097	Email:	carmen.heggstrom@tinyeye.com
Email:	erinpittman@bighollow.us	Date:	09/13/2023
Bill To Name:	Big Hollow Elementary School		

### Service Delivery Information

Start Date:	10/16/2023	End Date:	05/17/2024
-------------	------------	-----------	------------

### Service Products

Product	Price	Total Therapy Hrs	Subtotal
SLP Therapy	\$100.00	1012.5	\$101,250.00

### Totals

Therapy Hours include both Direct and Indirect times.  
 Indirect times may include but is not limited to:  
 Planning, Reporting, Consulting, Communication, Assessment,  
 Reporting, Session Notes, Quarterly Progress Reports.

**Grand Total \$101,250.00**  
 All Prices are in **U.S. Dollars**

1 FTE SLP: Includes 37.5 hours per week over a 27 week period with a caseload cap of 50 students.

Greg Sutton, CEO  
 TinyEYE Therapy Services

Erin Pitman, Director of Special Services  
 Big Hollow Elementary School

Form: **New Hire Form** Name: **Biancalana, Venette Irene** Employee Type: **PRINCIPAL** Building Code: **EL**

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name

**Jennifer Mack**



**ASSIGNMENT**

CERTIFIED: Administrator:    Teacher: If Teacher Please select ~ Gen Ed:    SPED: **Yes**    ESL:

NON-CERTIFIED: Custodian:    Food Service:    Lunch Monitor:

Nurse:    Paraprofessional:    Secretary:    Substitute:

Technology:    Transportation:    Other:

Building: **Elementary** Grade/Area: **Grades 2-4**

Start Date: **Nov 14 2023** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Lamont Holifield** Title: **Supervisor**

Name: **Terrence McCollough** Title: **Supervisor**

BA    BA+15    MA Yes    MA+15    MA+30    MA+45    MA +60

Years Credited Step

BudgetCode

Total Years Experience    Salary/Hourly Rate (may be adjusted if circumstances require)

Comments:

**Jennifer Mack is being hired through a Contracted Service (TinyEye) to provide Social Work services remotely. A contract should be forthcoming.**

Technology:

User ID: (firstlast)    Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:



Growing Smiles, Mending Spirits, Engaging Children in Their Lives

**Schedule "B"**

The amounts listed in this order are estimated based on the agreed upon service requirements. The amounts of services required can be increased throughout the Service Period through the change process outlined in our Service Agreement. Product prices and rates are only valid for the Service Period listed below.

**Service Delivery Information**

Start Date: 11/06/2023 End Date: 05/24/2024

Scheduling Restrictions: None

Required Licenses: State License

Required Clearances: None

Additional Licensing Requirements:  
19Sept23(CH): Will require fingerprinting

**Service Products**

Product	Price	Total Therapy Hrs	Subtotal
Social Work	\$95.00	937.5	\$89,062.50

**Totals**

Therapy Hours include both Direct and Indirect times.  
Indirect times may include but is not limited to:  
Planning, Reporting, Consulting, Communication, Assessment,  
Reporting, Session Notes, Quarterly Progress Reports.

Total Minimum Fees **\$89,062.50**  
All Prices are in **U.S. Dollars**

1 FTE Social Worker: Includes 37.5 HPW over a 25 week period.

Form: **New Hire Form** Name: **Cornwell, Joshua P.** Employee Type: **PRINCIPAL** Building Code: **MS**

**BIG HOLLOW SCHOOL DISTRICT #38**  
**New Hire Information Form**

**BACKGROUND**

Name

**Amy Scherff**



**ASSIGNMENT**

CERTIFIED: Administrator:    Teacher: **Yes** If Teacher Please select ~ Gen Ed:    SPED: **Yes**    ESL:

NON-CERTIFIED: Custodian:    Food Service:    Lunch Monitor:

Nurse:    Paraprofessional:    Secretary:    Substitute:

Technology:    Transportation:    Other:

Building: **BHMS** Grade/Area: **8th Special Ed**

Start Date: **11/20/2023** BOE Approval Date: (To be completed by District Secretary after board approval)

\* Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Peg Szper** Title: **Special Education Supervisor**

Name: **Kelly Wink** Title: **Speech Lang Pathologist**

BA    BA+15    MA Yes    MA+15    MA+30    MA+45    MA +60

Years Credited **n/a** Step **n/a**

BudgetCode

Total Years Experience    Salary/Hourly Rate (may be adjusted if circumstances require)

Comments:

**contract employee**

Technology:

User ID: (firstlast)    Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Date:



[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

## **Analysis of Big Hollow District 38 Finances**

### Prepared for Tax Levy Presentation

November 13, 2023

#### **Tax Levy**

- Amount of money requested by a school district (and other taxing bodies) in the Fall to fund the budget that begins the following July 1st.

#### **Tax Extension**

- In the Spring, the County Clerk calculates the tax rate needed to raise the revenue allowed by law and is certified by each taxing authority.

#### **Equalized Assessed Valuation (EAV)**

- In Lake County, the tax levy is based on home values (or EAV) and the current Consumer Price Index (CPI). EAV is calculated by averaging the home value over the past 3 years and dividing by 3 (approximately  $\frac{1}{3}$  or 33% of home's value). For example, a home value of \$300,000 will translate to an EAV of approximately \$100,000.

#### **Consumer Price Index (CPI)**

- The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2023 extensions (taxes payable in 2024)
- Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U.
- Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..."
- For 2023 extensions (taxes payable in 2024), the CPI to be used for computing the extension limitation and debt service extension base is 5.0%. The actual CPI is over 5%, but the Statute indicates the lesser of 5% or the actual percentage increase, in this case 5% is the lesser amount.

A taxing body can ask for any amount, but the amount they will receive is limited by the Property Tax Extension Limitation Act (PTELL). At the time of levy (FALL), new property EAV is unknown, but estimated. New property values are finalized in the Spring.

The law allows the District to make a prediction/or ask for more taxes than they expect to collect because the new property EAV is unknown in the FALL when levy is done. It is not until late March/early April that the taxing bodies receive notification of the actual amount they will receive (extension) from the County Clerk.



## End of Year Fund Balance Report

	Education	O&M	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	Total
June 30, 2012	\$2,091,404	\$1,463,348	\$3,305,403	\$788,859	\$445,812	\$3,406,939	\$310,944	\$62,340	\$11,875,049
June 30, 2013	\$424,287	\$1,395,786	\$2,144,766	\$883,802	\$426,990	\$3,021,940	\$476,615	\$67,503	\$8,841,689
June 30, 2014	-\$1,074,061	\$1,239,021	\$2,410,521	\$726,812	\$290,655	\$2,569,348	\$632,047	\$32,892	\$6,827,235
June 30, 2015	-\$1,320,080	\$776,267	\$2,531,146	\$263,931	\$68,122	\$2,077,869	\$776,276	\$50,100	\$5,223,631
June 30, 2016	\$522,560	\$601,681	\$2,593,837	\$287,525	-\$17,575	\$1,885,989	\$914,005	\$54,429	\$6,842,451
June 30, 2017	\$2,444,295	\$614,574	\$2,763,940	\$514,560	\$5,340	\$1,328,334	\$985,059	\$53,837	\$8,709,939
June 30, 2018	\$4,588,736	\$807,523	\$2,837,567	\$792,762	\$128,949	\$1,321,119	\$1,044,766	\$69,466	\$11,590,888
June 30, 2019	\$5,093,183	\$1,067,191	\$2,840,420	\$592,923	\$209,082	\$1,135,807	\$1,158,105	\$63,380	\$12,160,091
June 30, 2020	\$4,963,587	\$3,299,886	\$2,581,500	\$508,736	\$222,777	\$793,563	\$1,265,478	\$45,128	\$13,680,655
June 30, 2021	\$4,931,139	\$3,446,472	\$2,652,584	\$908,966	\$287,480	\$874,274	\$1,366,030	\$43,681	\$14,510,626
June 30, 2022	\$5,064,153	\$1,503,984	\$2,971,369	\$938,553	\$379,974	\$2,026,233	\$1,463,442	\$38,972	\$14,386,500
June 30, 2023	\$5,768,002	\$1,939,944	\$3,052,592	\$633,420	\$468,074	\$1,982,847	\$1,620,791	\$42,199	\$15,507,869
	Note:	2022 balances in O&M, Debt Svc, and Capital Improvement reflect a \$2,000,000 transfer out of O&M in FY22							

**LAKE COUNTY ELEMENTARY SCHOOL DISTRICTS**  
***2022 Tax Rates (Used for 2023 tax bills)***

<b><u>School District</u></b>	<b><u>Tax Rate</u></b>	<b><u>School District</u></b>	<b><u>Tax Rate</u></b>
Milburn SD #24	6.645603	Aptakisic #102	3.697458
Zion Elementary SD #6	5.906668	North Shore #112	3.676373
Grayslake SD #46	5.049451	Grass Lake #36	3.648096
Diamond Lake #76	4.737319	Deerfield #109	3.613606
Beach Park #3	4.660545	Cary #26	3.54013
Mundelein #75	4.6354	Fox Lake #114	3.53292
Antioch #34	4.561621	Lincolnshire-Prairie View #103	3.298012
Gurnee #56	4.457355	Gavin #37	3.182917
McHenry #15	4.397859	Libertyville #70	3.081082
Winthrop Harbor #1	4.383728	Fremont #79	3.051104
Woodland SD #50	4.315136	Oak Grove SD #68	2.960831
Kildeer Countryside Cons SD #96	4.138754	Lake Bluff SD #65	2.898102
Hawthorn #73	4.0174	Bannockburn SD #106	2.391677
Emmons #33	3.915689	Rondout SD #72	1.807172
Lake Villa #41	3.871731	Lake Forest SD #67	1.65232
<b><i>Big Hollow #38</i></b>	<b><i>3.706305</i></b>		

\*The current bond payments for BHSD account for **1.093424** of the current rate.

### Percent Adequacy Comparison

The Evidence Based Funding (EBF) performs calculations to determine a Districts final % of adequacy. To find out more about how this % is calculated, you can visit the following website: [https://www.isbe.net/Documents/EBF\\_Presentation\\_Detailed.pdf](https://www.isbe.net/Documents/EBF_Presentation_Detailed.pdf).

Lake County Elementary Districts	% Adequacy <i>(2024 EBF Calculation Data)</i>	Adequacy Gap	Resources Per Student
RONDOUT SCHOOL DIST 72	262%	\$(3,282,219.43)	\$34,898.31
BANNOCKBURN SCHOOL DIST 106	205%	\$(2,509,592.95)	\$27,670.84
LAKE FOREST SCHOOL DIST 67	175%	\$(15,398,560.17)	\$22,027.70
DEERFIELD SCHOOL DIST 109	165%	\$(22,730,584.82)	\$21,031.85
NORTH SHORE SD 112	155%	\$(27,730,395.23)	\$21,470.26
GRASS LAKE SCHOOL DIST 36	149%	\$(1,169,206.57)	\$20,712.11
LAKE BLUFF ELEM SCHOOL DIST 65	149%	\$(5,515,942.04)	\$19,648.96
OAK GROVE SCHOOL DIST 68 Green Oaks	139%	\$(4,611,342.89)	\$17,689.21
LINCOLNSHIRE-PRAIRIEVIEW S D 103	128%	\$(6,927,235.00)	\$16,480.92
LIBERTYVILLE SCHOOL DIST 70	122%	\$(6,160,186.14)	\$15,666.44
KILDEER COUNTRYSIDE C C S DIST 96	114%	\$(6,645,920.74)	\$15,547.81
EMMONS SCHOOL DISTRICT 33	107%	\$(284,003.00)	\$14,118.04
APTAKISIC-TRIPP C C S DIST 102	100%	\$139,755.74	\$14,205.15
FREMONT SCHOOL DIST 79	99%	\$372,496.73	\$13,156.41
FOX LAKE GRADE SCHOOL DIST 114	98%	\$154,748.04	\$14,847.82
ZION ELEMENTARY SCHOOL DISTRICT 6	95%	\$2,056,319.78	\$16,808.94
DIAMOND LAKE SCHOOL DIST 76	94%	\$856,509.59	\$15,894.03
HAWTHORN C C SCHOOL DIST 73	93%	\$3,930,428.87	\$13,471.95
WOODLAND C C SCHOOL DIST 50	92%	\$6,262,454.13	\$13,796.30
MILLBURN C C SCHOOL DIST 24	89%	\$1,587,499.79	\$11,812.97
GURNEE SCHOOL DIST 56	81%	\$5,537,006.75	\$12,605.89
ANTIOCH C C SCHOOL DISTRICT 34	80%	\$7,330,259.31	\$11,077.89
LAKE VILLA C C SCHOOL DIST 41	70%	\$10,403,623.13	\$10,035.77
<b>BIG HOLLOW SCHOOL DIST 38</b>	<b>69%</b>	<b>\$7,654,444.48</b>	<b>\$9,885.72</b>
MUNDELEIN ELEM SCHOOL DIST 75	69%	\$7,661,211.90	\$10,971.28
GRAYSLAKE C C SCHOOL DISTRICT 46	68%	\$16,856,103.94	\$9,824.24
BEACH PARK C C SCHOOL DIST 3	67%	\$10,894,373.61	\$11,015.74
GAVIN SCHOOL DIST 37	67%	\$3,880,566.33	\$10,706.57
WINTHROP HARBOR SCHOOL DIST 1	64%	\$2,992,690.78	\$9,445.58

**TAX LEVY HISTORY**

<b>Tax Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>*2023</b>
<b>EAV</b>	\$343,029,299	\$383,699,957	\$390,642,247	\$405,028,375	\$421,419,605	\$462,630,275	\$519,252,012
<b>Rate</b>	4.1992	4.1170	3.9628	3.8753	3.9591	3.706305	TBD
	<b>Extension</b>	<b>Extension</b>	<b>Extension</b>	<b>Extension</b>	<b>Extension</b>	<b>Extension</b>	<b>Extension</b>
Education	\$7,540,573	\$7,757,210	\$7,934,698	\$8,246,681	\$8,381,857	\$8,808,003	\$9,400,000
Tort	\$125,720	\$118,209	\$138,686	\$168,909	\$215,677	\$290,004	\$320,000
Special Ed	\$101,544	\$103,364	\$99,059	\$99,358	\$98,036	\$100,002	\$100,000
Oper. & Maint.	\$1,369,236	\$1,367,241	\$1,426,461	\$1,366,169	\$1,470,504	\$1,540,004	\$1,350,000
Working Cash	\$97,805	\$98,507	\$97,079	\$99,358	\$98,036	\$100,002	\$100,000
Transportation	\$293,410	\$394,021	\$544,829	\$665,697	\$666,629	\$680,002	\$850,000
IMRF	\$102,693	\$161,547	\$148,593	\$163,939	\$171,558	\$175,004	\$150,000
Soc. Sec.	\$303,190	\$268,918	\$285,294	\$303,042	\$308,809	\$290,004	\$325,000
SEDOL IMRF	\$23,868	\$21,484	\$20,923	\$22,779	\$23,401	\$22,535	\$8,824
Bonds	\$4,446,537	\$4,779,838	\$4,784,885	\$5,024,044	\$5,120,703	\$5,085,352	\$1,095,000
<b>Total</b>	\$14,404,575	\$15,070,339	\$15,480,506	\$16,231,839	\$16,555,210	\$17,173,331	\$13,698,824
<b>(Total less bonds)</b>	\$9,958,038	\$10,290,501	\$10,695,621	\$11,135,932	\$11,434,507	\$12,087,979	\$12,603,824

\*Estimates: Actual EAV, tax rate and dollar amounts received by the district will not be known until June 2024.

### Bond Payment Information

In the 2022 tax year, the bond payment consisted of 31% of the overall tax levy. This payment is automatically levied by Lake County in order to pay bonds that were approved by the Big Hollow District 38 community. Without this bond payment, our tax burden on local property owners would be reduced significantly. You will see the bond payment schedule below.

#### **Outstanding long term debt as of June 30, 2023:**

<b>Name of Bond</b>	<b>Date of Original Issue</b>	<b>Amount of Original Issue</b>	<b>Outstanding Balance as of 6/30/23</b>
Series 2005	02/16/05	\$25,619,467	\$6,630,000
Series 2016 (Debt Certificate)	07/07/16	\$774,700	\$128,800

#### **Payment Schedule:**

<b>Series 2013</b>		
<b>Levy Year</b>	<b>Payment Date</b>	<b>Total Payment</b>
2022	02/01/2024	\$5,535,000
2023	02/01/2025	\$1,095,000

## 2023 BHSD Tax Levy Proposal Summary

Less the bond extension and the SEDOL IMRF, the proposed levy for tax year 2023 is \$611,974 higher than the actual tax year 2022 extension. This is an increase of 4.98% (on all property including new property), therefore a truth and taxation hearing will not be required.

Given the reduction in the bond levy in 2023, the total overall 2023 tax levy consists of a **19.85% decrease** for the residents of Big Hollow School District 38.

ILLINOIS STATE BOARD OF EDUCATION

Original: [x] School Business and Support Services Division
Amended: [ ] (217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

Table with 3 columns: District Name (Big Hollow School District), District Number (38), County (Lake)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$9,400,000), Operations & Maintenance (\$1,350,000), Transportation (\$850,000), Working Cash (\$100,000), Municipal Retirement (\$150,000), Social Security (\$325,000), Fire Prevention & Safety (\$0), Tort Immunity (\$320,000), Special Education (\$100,000), Leasing (\$0), Other (\$8,824), Total Levy (\$12,603,824)

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 9,400,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,350,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 850,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 150,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 325,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 320,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 100,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 8,824 dollars to be levied as a special tax for
on the taxable property of our school district for the year 2023

Signed this 13 day of November 2023 (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them.

Number of bond issues of said school district that have not been paid in full 1

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 38, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023 was filed in the office of the County Clerk of this County on 2023.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2023, is \$

(Signature of County Clerk)

(Date)

(County)



***BIG HOLLOW SCHOOL DISTRICT NO. 38  
STATE OF ILLINOIS***

***ANNUAL FINANCIAL REPORT***

***JUNE 30, 2023***





## BIG HOLLOW SCHOOL DISTRICT NO. 38

## TABLE OF CONTENTS

JUNE 30, 2023

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	5
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions – Regulatory Basis – All Funds and Account Groups	7
Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses), and Changes in Fund Balances – All Funds	9
Statement of Revenue Received – All Funds	10
Statement of Expenditures Disbursed – Budget to Actual	
Educational Fund	12
Operations and Maintenance Fund	16
Debt Services Fund	17
Transportation Fund	18
Illinois Municipal Retirement/Social Security Fund	19
Capital Projects Fund	21
Tort Fund	22
Notes to Financial Statements	23
<b>SUPPLEMENTAL FINANCIAL INFORMATION</b>	
Computation of Operating Expense Per Pupil and Per Capita Tuition Charge	38
<b>ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION</b>	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	39

BIG HOLLOW SCHOOL DISTRICT NO. 38

TABLE OF CONTENTS

JUNE 30, 2023

	PAGE
ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION (Continued)	
Schedule of Expenditures of Federal Awards	42
Notes to the Schedule of Expenditures of Federal Awards	45
Schedule of Findings and Questioned Costs	46
Summary Schedule of Prior Audit Findings	49
Corrective Action Plan	50



## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Big Hollow School District No. 38  
Ingleside, Illinois

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

We have audited the accompanying basic financial statements of

Big Hollow School District No. 38

as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

***Qualified Opinion on Regulatory Cash Basis of Accounting***

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Regulatory Cash Basis of Accounting section of our report, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of Big Hollow School District No. 38 as of June 30, 2023, and the revenue it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Big Hollow School District No. 38 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

***Basis of Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Big Hollow School District No. 38 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and adverse audit opinions.

***Basis for Qualified Opinion on Regulatory Cash Basis of Accounting***

The District does not maintain detailed historical cost records for general fixed assets; consequently, we are unable to express an opinion on the General Fixed Assets Account Group. General fixed assets are reflected in the financial statements at estimated historical cost. The effects on the financial statements are not reasonably determinable; however, could be material due to the extended period that detailed records were not kept.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Big Hollow School District No. 38 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also as described in Note 1, Big Hollow School District No. 38 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Change in Accounting Principle***

As described in Note 16 to the financial statements, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by, and to demonstrate compliance with, the Illinois State Board of Education's regulatory basis of accounting and budget law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Big Hollow School District No. 38's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Big Hollow School District No. 38's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Hollow School District No. 38's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

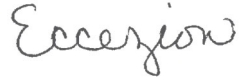
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Big Hollow School District No. 38's basic financial statements. The supplementary information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information and Schedule of Expenditures of Federal Awards are fairly stated in, all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2023 on our consideration of Big Hollow School District No. 38's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Big Hollow School District No. 38's internal control over financial reporting and compliance.

**Restriction on Use**

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



Eccezion  
Consulting • CPAs • Technology

McHenry, Illinois  
October 10, 2023



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

To the Board of Education  
Big Hollow School District No. 38  
Ingleside, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of

Big Hollow School District No. 38

as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Big Hollow School District No. 38's basic financial statements, and have issued our report thereon dated October 10, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. Additionally, our opinion on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles, is qualified because the District does not maintain detailed historical cost records for general fixed assets.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Big Hollow School District No. 38's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Hollow School District No. 38's internal control. Accordingly, we do not express an opinion on the effectiveness of Big Hollow School District No. 38's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Compliance and Other Matters**

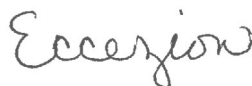
As part of obtaining reasonable assurance about whether Big Hollow School District No. 38's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

### **Big Hollow School District No. 38's Response to Findings**

Big Hollow School District No. 38's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Big Hollow School District No. 38's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



Eccezion  
Consulting • CPAs • Technology

McHenry, Illinois  
October 10, 2023



BASIC FINANCIAL STATEMENTS

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS  
 ALL FUNDS AND ACCOUNT GROUPS  
 AT JUNE 30, 2023

<u>ASSETS</u>	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/ Social Security	Capital Projects
Cash and Cash Equivalents	\$ 2,931,696	\$ 814,610	\$ 1,751,816	\$ 264,017	\$ 156,947	\$ 697,573
Investments	2,776,403	1,125,334	1,300,776	369,403	311,127	1,285,274
Prepaid Items	59,903	-	-	-	-	-
Land	-	-	-	-	-	-
Building and Building Improvements	-	-	-	-	-	-
Site Improvements and Infrastructure	-	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-	-
Amount Available in Debt Services Fund	-	-	-	-	-	-
Amount to be Provided for Payment on Long-Term Debt	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,768,002</b>	<b>\$ 1,939,944</b>	<b>\$ 3,052,592</b>	<b>\$ 633,420</b>	<b>\$ 468,074</b>	<b>\$ 1,982,847</b>
 <u>LIABILITIES AND FUND BALANCE</u>						
<b>Liabilities</b>						
Long-Term Liabilities						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance						
Reserved	23,857	-	-	-	249,867	-
Unreserved	5,744,145	1,939,944	3,052,592	633,420	218,207	1,982,847
Total Fund Balance	\$ 5,768,002	\$ 1,939,944	\$ 3,052,592	\$ 633,420	\$ 468,074	\$ 1,982,847
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,768,002</b>	<b>\$ 1,939,944</b>	<b>\$ 3,052,592</b>	<b>\$ 633,420</b>	<b>\$ 468,074</b>	<b>\$ 1,982,847</b>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS  
ALL FUNDS AND ACCOUNT GROUPS  
AT JUNE 30, 2023

	Working Cash	Tort	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 588,302	\$ 27,175	\$ -	\$ -	\$ 7,232,136
Investments	1,032,489	15,024	-	-	8,215,830
Prepaid Items	-	-	-	-	59,903
Land	-	-	1,588,252	-	1,588,252
Building and Building Improvements	-	-	43,136,898	-	43,136,898
Site Improvements and Infrastructure	-	-	1,651,536	-	1,651,536
Capitalized Equipment	-	-	3,396,771	-	3,396,771
Amount Available in Debt Services Fund	-	-	-	3,052,592	3,052,592
Amount to be Provided for Payment on Long-Term Debt	-	-	-	(260,424)	(260,424)
<b>Total Assets</b>	<b>\$ 1,620,791</b>	<b>\$ 42,199</b>	<b>\$ 49,773,457</b>	<b>\$ 2,792,168</b>	<b>\$ 68,073,494</b>
<u>LIABILITIES AND FUND BALANCE</u>					
<b>Liabilities</b>					
Long-Term Liabilities					
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ 2,792,168	\$ 2,792,168
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ 2,792,168	\$ 2,792,168
Total Liabilities	\$ -	\$ -	\$ -	\$ 2,792,168	\$ 2,792,168
<b>Fund Balance</b>					
Investment in General Fixed Assets	\$ -	\$ -	\$ 49,773,457	\$ -	\$ 49,773,457
Fund Balance					
Reserved	-	-	-	-	273,724
Unreserved	1,620,791	42,199	-	-	15,234,145
Total Fund Balance	\$ 1,620,791	\$ 42,199	\$ 49,773,457	\$ -	\$ 65,281,326
Total Liabilities and Fund Balance	\$ 1,620,791	\$ 42,199	\$ 49,773,457	\$ 2,792,168	\$ 68,073,494

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER  
 FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES -  
 ALL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Total (Memorandum Only)
<b>Revenue Received</b>									
Local Sources	\$ 10,144,992	\$ 1,910,263	\$ 5,283,099	\$ 761,628	\$ 711,449	\$ 164,987	\$ 157,349	\$ 256,545	\$ 19,390,312
State Sources	7,205,386	50,000	-	774,248	-	-	-	-	8,029,634
Federal Sources	1,911,946	16,931	-	-	-	-	-	-	1,928,877
State Retirement Contributions	6,251,999	-	-	-	-	-	-	-	6,251,999
	<u>\$ 25,514,323</u>	<u>\$ 1,977,194</u>	<u>\$ 5,283,099</u>	<u>\$ 1,535,876</u>	<u>\$ 711,449</u>	<u>\$ 164,987</u>	<u>\$ 157,349</u>	<u>\$ 256,545</u>	<u>\$ 35,600,822</u>
<b>Expenditures Disbursed</b>									
Instruction	\$ 12,107,579	\$ -	\$ -	\$ -	\$ 226,150	\$ -	\$ -	\$ -	\$ 12,333,729
Support Services	5,920,545	1,469,706	-	1,841,009	373,771	208,373	-	253,138	10,066,542
Community Services	2,195	-	-	-	28	-	-	-	2,223
Payments to Other Districts and Governmental Units	420,954	56,401	-	-	23,400	-	-	-	500,755
Debt Services	-	-	5,324,205	-	-	-	-	-	5,324,205
State Retirement Contributions	6,251,999	-	-	-	-	-	-	-	6,251,999
	<u>\$ 24,703,272</u>	<u>\$ 1,526,107</u>	<u>\$ 5,324,205</u>	<u>\$ 1,841,009</u>	<u>\$ 623,349</u>	<u>\$ 208,373</u>	<u>\$ -</u>	<u>\$ 253,138</u>	<u>\$ 34,479,453</u>
Excess or (Deficiency) of Revenue Received Over Expenditures Disbursed	\$ 811,051	\$ 451,087	\$ (41,106)	\$ (305,133)	\$ 88,100	\$ (43,386)	\$ 157,349	\$ 3,407	\$ 1,121,369
<b>Other Financing Sources (Uses)</b>									
Interfund Transfers	(107,202)	(15,127)	122,329	-	-	-	-	-	-
Excess or (Deficiency) of Revenue Received and Other Financing Sources Over Expenditures Disbursed and Other Financing Uses	\$ 703,849	\$ 435,960	\$ 81,223	\$ (305,133)	\$ 88,100	\$ (43,386)	\$ 157,349	\$ 3,407	\$ 1,121,369
Fund Balance - July 1, 2022	5,064,153	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442	38,792	14,386,500
Fund Balance - June 30, 2023	<u>\$ 5,768,002</u>	<u>\$ 1,939,944</u>	<u>\$ 3,052,592</u>	<u>\$ 633,420</u>	<u>\$ 468,074</u>	<u>\$ 1,982,847</u>	<u>\$ 1,620,791</u>	<u>\$ 42,199</u>	<u>\$ 15,507,869</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 STATEMENT OF REVENUE RECEIVED  
 ALL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Total (Memorandum Only)
<b>Revenue Received</b>									
Local Sources									
Ad Valorem Taxes Levied									
Designated Purpose Levies	\$ 8,783,887	\$ 1,625,743	\$ 5,224,764	\$ 688,795	\$ 177,260	\$ -	\$ 101,287	\$ 256,479	\$ 16,858,215
Special Education Purpose Levy	101,286	-	-	-	-	-	-	-	101,286
FICA/Medicare Only Purposes Levy	-	-	-	-	307,060	-	-	-	307,060
Other Tax Levies	-	-	-	-	23,537	-	-	-	23,537
Payments in Lieu of Taxes									
Corporate Personal Property Replacement Taxes	256,683	211,683	-	-	184,172	-	-	-	652,538
Tuition									
Regular Tuition from Pupils or Parents (In State)	126,410	-	-	-	-	-	-	-	126,410
Regular Tuition from Other Districts (In State)	5,765	-	-	-	-	-	-	-	5,765
Regular Trans. Fees from Other Districts (In State)	-	-	-	518	-	-	-	-	518
Regular Trans. Fees from Other Sources (In State)	-	-	-	28,392	-	-	-	-	28,392
Regular Trans. Fees from Co-curricular Activities (In State)	-	-	-	12,092	-	-	-	-	12,092
Interest on Investments	95,358	54,797	58,335	12,538	19,420	68,518	56,062	66	365,094
Food Service									
Sales to Pupils - Lunch	364,129	-	-	-	-	-	-	-	364,129
Sales to Adults	1,881	-	-	-	-	-	-	-	1,881
Other Food Service	38,979	-	-	-	-	-	-	-	38,979
District/School Activity Income									
Fees	99,766	-	-	-	-	-	-	-	99,766
Book Store Sales	12,296	-	-	-	-	-	-	-	12,296
Student Activity Fund Revenues	14,749	-	-	-	-	-	-	-	14,749
Textbooks									
Rentals - Regular Textbook	237,251	-	-	-	-	-	-	-	237,251
Rentals	-	18,040	-	-	-	-	-	-	18,040
Impact Fees From Municipal or County Governments	-	-	-	-	-	96,469	-	-	96,469
Other Local Revenues	6,552	-	-	19,293	-	-	-	-	25,845
Total Local Sources	<u>\$ 10,144,992</u>	<u>\$ 1,910,263</u>	<u>\$ 5,283,099</u>	<u>\$ 761,628</u>	<u>\$ 711,449</u>	<u>\$ 164,987</u>	<u>\$ 157,349</u>	<u>\$ 256,545</u>	<u>\$ 19,390,312</u>
State Sources									
Unrestricted Grants-In-Aid									
Evidence Based Funding	\$ 6,975,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,975,496
Restricted Grants-In-Aid									
Special Education									
Private Facility Tuition	125,327	-	-	-	-	-	-	-	125,327
Orphanage - Individual	85,764	-	-	-	-	-	-	-	85,764
Other	12,981	-	-	-	-	-	-	-	12,981
State Free Lunch and Breakfast	1,919	-	-	-	-	-	-	-	1,919
Transportation									
Regular/Vocational	-	-	-	434,185	-	-	-	-	434,185
Special Education	-	-	-	340,063	-	-	-	-	340,063
School Infrastructure - Maintenance Projects	-	50,000	-	-	-	-	-	-	50,000
Other Restricted Revenue from State Sources	3,899	-	-	-	-	-	-	-	3,899
Total State Sources	<u>\$ 7,205,386</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 774,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,029,634</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 STATEMENT OF REVENUE RECEIVED  
 ALL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Debt Services</u>	<u>Transportation</u>	<u>Illinois Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Total (Memorandum Only)</u>
<b>Revenue Received (Continued)</b>									
Federal Sources									
Restricted Grants-In-Aid Received Directly from the Federal Government through the State									
Food Service									
National School Lunch Program	\$ 551,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,310
School Breakfast Program	78,310	-	-	-	-	-	-	-	78,310
Title I									
Low Income	212,305	-	-	-	-	-	-	-	212,305
Federal - Special Education									
Preschool - Flow Through	5,198	-	-	-	-	-	-	-	5,198
IDEA - Flow Through/Low Incidence	285,682	-	-	-	-	-	-	-	285,682
Title III - English Language Acquisition	29,594	-	-	-	-	-	-	-	29,594
Medicaid Matching Funds - Administrative Outreach	38,232	-	-	-	-	-	-	-	38,232
Medicaid Matching Funds - Fee-For-Service Program	21,434	-	-	-	-	-	-	-	21,434
Other Federal Sources	689,881	16,931	-	-	-	-	-	-	706,812
Total Federal Sources	<u>\$ 1,911,946</u>	<u>\$ 16,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,928,877</u>
Total Direct Revenue	<u>\$ 19,262,324</u>	<u>\$ 1,977,194</u>	<u>\$ 5,283,099</u>	<u>\$ 1,535,876</u>	<u>\$ 711,449</u>	<u>\$ 164,987</u>	<u>\$ 157,349</u>	<u>\$ 256,545</u>	<u>\$ 29,348,823</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget</u>	<u>Actual</u>
<b>Expenditures Disbursed</b>		
Instruction		
Regular Programs		
Salaries	\$ 6,921,200	\$ 6,771,179
Employee Benefits	712,845	678,399
Purchased Services	11,000	10,148
Supplies and Materials	507,500	404,939
Capital Outlay	68,000	59,334
Other Objects	4,250	950
	<u>\$ 8,224,795</u>	<u>\$ 7,924,949</u>
Special Education Programs		
Salaries	\$ 1,898,041	\$ 1,814,664
Employee Benefits	210,395	212,469
Purchased Services	11,000	13,932
Supplies and Materials	141,750	70,132
Other Objects	-	195
	<u>\$ 2,261,186</u>	<u>\$ 2,111,392</u>
Special Education Programs Pre-K		
Salaries	\$ 215,350	\$ 210,301
Employee Benefits	25,900	24,193
Supplies and Materials	500	-
	<u>\$ 241,750</u>	<u>\$ 234,494</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 21,834	\$ 27,304
Employee Benefits	2,500	2,588
Purchased Services	30,000	52,743
Supplies and Materials	76,550	\$ 93,133
Other Objects	9,299	4,280
Non-Capitalized Equipment	-	31,725
	<u>\$ 140,183</u>	<u>\$ 211,773</u>
Interscholastic Programs		
Salaries	\$ 170,620	\$ 155,121
Employee Benefits	3,290	1,588
Purchased Services	10,350	8,496
Supplies and Materials	33,500	28,119
Other Objects	10,025	4,138
	<u>\$ 227,785</u>	<u>\$ 197,462</u>
Summer School Programs		
Salaries	\$ 108,480	\$ 121,237
Employee Benefits	1,585	4,394
Supplies and Materials	4,172	2,073
	<u>\$ 114,237</u>	<u>\$ 127,704</u>
Bilingual Programs		
Salaries	\$ 344,420	\$ 337,815
Employee Benefits	53,420	44,728
Purchased Services	100	935
Supplies and Materials	10,500	24,459
	<u>\$ 408,440</u>	<u>\$ 407,937</u>
Special Education Programs K-12 - Private Tuition		
Other Objects	\$ 700,000	\$ 881,922
	<u>\$ 700,000</u>	<u>\$ 881,922</u>
Student Activity Fund Expenditures		
Other Objects	\$ -	\$ 9,946
	<u>\$ -</u>	<u>\$ 9,946</u>
<b>Total Instruction</b>	<u>\$ 12,318,376</u>	<u>\$ 12,107,579</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed (Continued)</b>		
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 408,300	\$ 389,116
Employee Benefits	44,025	38,464
	\$ 452,325	\$ 427,580
Health Services		
Salaries	\$ 157,000	\$ 132,973
Employee Benefits	19,200	16,608
Purchased Services	191,200	157,491
Supplies and Materials	5,200	2,747
	\$ 372,600	\$ 309,819
Psychological Services		
Salaries	\$ 172,000	\$ 169,321
Employee Benefits	2,705	2,199
Purchased Services	125,000	117,232
	\$ 299,705	\$ 288,752
Speech Pathology and Audiology Services		
Salaries	\$ 289,235	\$ 283,315
Employee Benefits	34,555	31,213
Purchased Services	19,500	9,635
Supplies and Materials	2,500	3,266
Other Objects	1,000	1,022
	\$ 346,790	\$ 328,451
Other Support Services - Pupils		
Salaries	\$ 155,500	\$ 126,701
Employee Benefits	16,450	21,599
Purchased Services	50,000	12,630
Supplies and Materials	-	440
	\$ 221,950	\$ 161,370
	\$ 1,693,370	\$ 1,515,972
Instructional Staff		
Improvement of Instruction Services		
Purchased Services	\$ 176,541	\$ 119,423
Supplies and Materials	10,700	7,019
	\$ 187,241	\$ 126,442
Educational Media Services		
Salaries	\$ 92,000	\$ 87,842
Employee Benefits	15,500	14,495
Purchased Services	500	-
Supplies and Materials	17,800	15,199
Other Objects	400	-
	\$ 126,200	\$ 117,536
Assessment and Testing		
Purchased Services	\$ 26,000	\$ 19,769
	\$ 26,000	\$ 19,769
	\$ 339,441	\$ 263,747

The Notes to Financial Statements are an integral part of this statement.



BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed (Continued)</b>		
Support Services (Continued)		
General Administration		
Board of Education Services		
Purchased Services	\$ 152,850	\$ 121,608
Supplies and Materials	19,300	18,449
Other Objects	37,000	39,908
	\$ 209,150	\$ 179,965
Executive Administration Services		
Salaries	\$ 322,000	\$ 318,757
Employee Benefits	93,030	75,646
Purchased Services	7,100	5,352
Supplies and Materials	19,500	20,123
Other Objects	3,100	2,772
	\$ 444,730	\$ 422,650
Special Area Administration Services		
Salaries	\$ 84,000	\$ 82,836
Employee Benefits	19,500	19,094
Other Objects	1,400	-
	\$ 104,900	\$ 101,930
Total Support Services - General Administration	\$ 758,780	\$ 704,545
School Administration		
Office of the Principal Services		
Salaries	\$ 1,062,500	\$ 1,019,938
Employee Benefits	235,125	213,022
Purchased Services	6,500	1,749
Supplies and Materials	9,000	6,235
Other Objects	3,500	1,699
	\$ 1,316,625	\$ 1,242,643
Total Support Services - School Administration	\$ 1,316,625	\$ 1,242,643
Business		
Fiscal Services		
Salaries	\$ 300,000	\$ 293,153
Employee Benefits	15,750	14,600
Purchased Services	30,000	11,063
Supplies and Materials	2,900	4,092
Other Objects	2,000	1,169
	\$ 350,650	\$ 324,077
Operation and Maintenance of Plant Services		
Purchased Services	\$ 132,000	\$ 50,742
Capital Outlay	240,000	235,602
Other Objects	2,000	1,875
	\$ 374,000	\$ 288,219
Food Services		
Salaries	\$ 322,700	\$ 274,239
Employee Benefits	47,690	31,209
Purchased Services	11,500	6,918
Supplies and Materials	424,500	427,155
Other Objects	1,500	1,242
Non-Capitalized Equipment	-	1,800
	\$ 807,890	\$ 742,563
Total Support Services - Business	\$ 1,532,540	\$ 1,354,859

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed (Continued)</b>		
Support Services (Continued)		
Central		
Direction of Central Support Services		
Salaries	\$ 344,000	\$ 342,522
Employee Benefits	87,725	89,494
Purchased Services	650	774
Supplies and Materials	5,200	4,317
Other Objects	700	-
	\$ 438,275	\$ 437,107
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 26,000	\$ 24,400
	\$ 26,000	\$ 24,400
Information Services		
Salaries	\$ 59,500	\$ 54,998
Employee Benefits	1,125	41
	\$ 60,625	\$ 55,039
Data Processing Services		
Purchased Services	\$ 149,100	\$ 139,535
Supplies and Materials	111,300	69,017
Other Objects	122,100	113,681
Non-Capitalized Equipment	39,000	-
	\$ 421,500	\$ 322,233
Total Support Services - Central	\$ 946,400	\$ 838,779
Total Support Services	\$ 6,587,156	\$ 5,920,545
Community Services		
Salaries	\$ 7,460	\$ 1,964
Employee Benefits	420	231
Supplies and Materials	540	-
Total Community Services	\$ 8,420	\$ 2,195
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 3,500	\$ 8,255
Total Payments to Other Districts and Governmental Units (In-State)	\$ 3,500	\$ 8,255
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 600,000	\$ 412,699
Total Payments to Other Districts Governmental Units-Tuition (In-State)	\$ 600,000	\$ 412,699
Total Payments to Other Districts and Governmental Units	\$ 603,500	\$ 420,954
Total Direct Expenditures	\$ 19,517,452	\$ 18,451,273

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 OPERATIONS AND MAINTENANCE FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed</b>		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	\$ 594,000	\$ 565,403
Employee Benefits	72,315	69,986
Purchased Services	607,400	454,759
Supplies and Materials	487,500	379,558
	<u>\$ 1,761,215</u>	<u>\$ 1,469,706</u>
Total Support Services - Business	<u>\$ 1,761,215</u>	<u>\$ 1,469,706</u>
Total Support Services	<u>\$ 1,761,215</u>	<u>\$ 1,469,706</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 75,000	\$ 56,401
	<u>\$ 75,000</u>	<u>\$ 56,401</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 75,000</u>	<u>\$ 56,401</u>
Total Direct Expenditures	<u>\$ 1,836,215</u>	<u>\$ 1,526,107</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 DEBT SERVICES FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget</u>	<u>Actual</u>
<b>Expenditures Disbursed</b>		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 3,437,177	\$ 3,439,990
Total Debt Services - Interest	<u>\$ 3,437,177</u>	<u>\$ 3,439,990</u>
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 1,764,150	\$ 1,883,665
Total Debt Services - Payment of Principal on Long-Term Debt	<u>\$ 1,764,150</u>	<u>\$ 1,883,665</u>
Debt Services - Other		
Purchased Services	\$ 1,000	\$ 550
Total Debt Services - Other	<u>\$ 1,000</u>	<u>\$ 550</u>
Total Debt Services	<u>\$ 5,202,327</u>	<u>\$ 5,324,205</u>
Total Direct Expenditures	<u>\$ 5,202,327</u>	<u>\$ 5,324,205</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 TRANSPORTATION FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed</b>		
Support Services		
Business		
Pupil Transportation Services		
Salaries	\$ 973,600	\$ 814,054
Employee Benefits	29,900	25,588
Purchased Services	172,500	356,121
Supplies and Materials	203,500	235,879
Other Objects	411,200	409,367
	<u>\$ 1,790,700</u>	<u>\$ 1,841,009</u>
 Total Support Services - Business	<u>\$ 1,790,700</u>	<u>\$ 1,841,009</u>
 Total Support Services	<u>\$ 1,790,700</u>	<u>\$ 1,841,009</u>
 Total Direct Expenditures	<u>\$ 1,790,700</u>	<u>\$ 1,841,009</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget</u>	<u>Actual</u>
<b>Expenditures Disbursed</b>		
Instruction		
Regular Programs		
Employee Benefits	\$ 110,750	\$ 102,478
Special Education Programs		
Employee Benefits	113,110	106,459
Special Education Programs - Pre-K		
Employee Benefits	3,000	2,972
Remedial and Supplemental Programs - K-12		
Employee Benefits	2,850	1,323
Interscholastic Programs		
Employee Benefits	4,140	2,688
Summer School Programs		
Employee Benefits	3,175	5,490
Bilingual Programs		
Employee Benefits	6,375	4,740
Total Instruction	<u>\$ 243,400</u>	<u>\$ 226,150</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 5,400	\$ 5,547
Guidance Services		
Employee Benefits	14,000	13,337
Psychological Services		
Employee Benefits	2,800	2,445
Speech Pathology and Audiology Services		
Employee Benefits	4,325	4,013
Other Support Services - Pupils		
Employee Benefits	15,200	14,499
Total Support Services - Pupils	<u>\$ 41,725</u>	<u>\$ 39,841</u>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 14,020	\$ 11,899
Total Support Services - Instructional Staff	<u>\$ 14,020</u>	<u>\$ 11,899</u>
General Administration		
Executive Administration Services		
Employee Benefits	\$ 5,200	\$ 4,623
Special Area Administrative Services		
Employee Benefits	1,300	1,202
Total Support Services - General Administration	<u>\$ 6,500</u>	<u>\$ 5,825</u>
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 48,000	\$ 45,910
Total Support Services - School Administration	<u>\$ 48,000</u>	<u>\$ 45,910</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed (Continued)</b>		
Support Services (Continued)		
Business		
Fiscal Services		
Employee Benefits	\$ 42,500	\$ 39,574
Operation and Maintenance of Plant Services		
Employee Benefits	60,300	77,050
Pupil Transportation Services		
Employee Benefits	132,325	103,987
Food Services		
Employee Benefits	48,125	37,338
Total Support Services - Business	\$ 283,250	\$ 257,949
Central		
Direction of Central Support Services		
Employee Benefits	\$ 6,850	\$ 4,837
Information Services		
Employee Benefits	15,600	7,510
Total Support Services - Central	\$ 22,450	\$ 12,347
Total Support Services	\$ 415,945	\$ 373,771
Community Services		
Employee Benefits	\$ 50	\$ 28
Total Community Services	\$ 50	\$ 28
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 25,000	\$ 23,400
Total Payments to Other Districts and Governmental Units	\$ 25,000	\$ 23,400
Total Direct Expenditures	\$ 684,395	\$ 623,349

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget</u>	<u>Actual</u>
<b>Expenditures Disbursed</b>		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	\$ 17,500	\$ 45,833
Supplies and Materials	-	9,451
Capital Outlay	<u>125,000</u>	<u>153,089</u>
	<u>\$ 142,500</u>	<u>\$ 208,373</u>
Total Support Services - Business	<u>\$ 142,500</u>	<u>\$ 208,373</u>
Total Support Services	<u>\$ 142,500</u>	<u>\$ 208,373</u>
Total Direct Expenditures	<u>\$ 142,500</u>	<u>\$ 208,373</u>

The Notes to Financial Statements are an integral part of this statement.



BIG HOLLOW SCHOOL DISTRICT NO. 38  
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
 TORT FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual
<b>Expenditures Disbursed</b>		
Support Services		
General Administration		
Risk Management and Claims Services Payments		
Purchased Services	\$ 247,000	\$ 253,138
	\$ 247,000	\$ 253,138
 Total Support Services - General Administration	\$ 247,000	\$ 253,138
 Total Support Services	\$ 247,000	\$ 253,138
 Total Direct Expenditures	\$ 247,000	\$ 253,138

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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

Big Hollow School District No. 38's (District) accounting policies conform to the cash basis of accounting as defined by the Title 23 of the Illinois Administrative Code, Part 100.

**A. Principles Used to Determine Scope of Entity**

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

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

The joint agreement has been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and is, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreement. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

**B. Basis of Presentation – Fund Accounting**

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

Educational Fund – The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition, and textbook rentals. Special Education is included in this fund.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Operations and Maintenance Fund – The Operations and Maintenance Fund is used to account for all costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings. Operations of this fund are generally financed by a special tax levied for these purposes.

Debt Services Fund – The Debt Services Fund is used to account for all principal, interest, and administrative costs for debt payments. Operations of this fund are generally financed by a special tax levied for these purposes or operating transfers from other funds.

Transportation Fund – The Transportation Fund is used to account for the costs associated with transporting pupils for any purpose. Revenue received for transportation purposes from any source must be deposited into this fund, including property taxes levied and state grants received for these purposes.

Illinois Municipal Retirement/Social Security Fund – The Illinois Municipal Retirement/Social Security Fund is used to account for costs of providing retirement benefits under Illinois Municipal Retirement Fund and Social Security, if there are separate taxes levied for these purposes. If separate taxes are not levied for these purposes, then the payments shall be charged to the fund where the salaries are charged.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Operations of this fund are generally financed by contributions and donations from private sources.

Working Cash Fund – The Working Cash Fund is used to account for a separate tax levied for working cash purposes and for any bonds sold for this purpose. Cash available in this fund may be loaned to any fund of the District.

Tort Fund – The Tort Fund is used to account for the proceeds of specific revenue sources that are legally restricted for tort expenditures.

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to record physical assets of the District that have a long-term (i.e. more than one year) period of usefulness.

General Long-Term Debt Account Group – The General Long-Term Debt Account Group is used to record total bonded debt and other long-term debt of the District.

### *C. Measurement Focus*

The financial statements of all funds, except two account groups, focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

### *D. General Fixed Assets and General Long-Term Debt Account Groups*

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Assets Account Group rather than in the funds. Long-term liabilities expected to be financed from the funds are accounted for in the General Long-Term Debt Account Group, not in the funds.

The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

### E. *Basis of Accounting*

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

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

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

If the District utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

### F. *Budgets and Budgetary Accounting*

The budget for all funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The budget was passed on September 12, 2022 and was not amended.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

### G. *Cash and Cash Equivalents*

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

Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

No District fund had a cash overdraft at June 30, 2023.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

### H. *Investments*

Investments are stated at the cost. Gains or losses on the sale of investments are recognized upon realization.

### I. *Inventories*

It is the District's policy to charge all purchases of items for resale or supplies to expenditures when purchased. No inventory accounts are maintained to reflect the values of resale or supply items on hand.

### J. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. All other interfund transactions are treated as transfers.

### K. *General Fixed Assets*

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the funds and capitalized at cost, if over \$2,000, in the General Fixed Assets Account Group. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge, which is calculated on a straight-line basis with useful lives of 50 years for Buildings, 20 years for Improvements Other than Buildings, and 5 to 10 years for Equipment).

### L. *Leases*

Big Hollow School District No. 38 is a lessee for a noncancellable leases of copier equipment, chromebooks and buses.

Big Hollow School District No. 38 recognizes a right-to-use liability and asset for various lease and subscription-based IT right-to-use assets (right-to-use asset) in the financial statements.

At the commencement of a lease, Big Hollow School District No. 38 initially measures the right-to-use liability at the total of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the lease payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the lease or subscription-based IT agreement.

The term includes the noncancellable period of the lease. Payments included in the measurement of the lease or subscription-based IT agreement are composed of fixed payments and purchase option prices that Big Hollow School District No. 38 is reasonably certain to exercise.

Big Hollow School District No. 38 monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-to-use liability. Right-to-use assets are reported with the General Fixed Asset account group and right-to-use liabilities are reported with the General Long-Term Debt account group in the Statement of Assets, Liabilities, and Fund Balances.

#### *M. Governmental Fund Balances*

Governmental fund balances are reported as “reserved” because they are legally segregated for a specific future use. The remaining balances are “unreserved” fund balances.

#### *N. Property Tax Calendar and Revenues*

The District’s property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The levy was passed by the Board on December 12, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

#### *O. Total Memorandum Only*

The “Total Memorandum Only” column represents the aggregation (by addition) of the line item amounts reported for each fund and account group. No consolidating or other eliminations were made in arriving at the totals: thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

### **NOTE 2 - DEPOSITS, INVESTMENTS AND FAIR VALUE MEASUREMENT**

The District maintains common checking, savings, and investment accounts for all funds combined with the individual fund balances being maintained by the District.

**Custodial Credit Risk.** Deposits with financial institutions are fully insured or collateralized by securities held in the District’s name.

#### *Investments*

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

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

**Credit Risk.** State law limits investments based on credit risk. The District’s investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided.

As of June 30, 2023 the District had the following investments, maturities, and fair value measurements:

Types of investments	Credit Quality/Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using		Net Asset Value (NAV)
				Level 1	Level 2	
Debt Securities:						
U.S. Treasury Securities	Not Rated	less than 1 year	\$ 3,348,331	\$ 3,348,331	\$ -	\$ -
State Investment Pool	AAAm	less than 1 year	5,823,464	-	-	5,823,464
Term Series	N/A	less than 1 year	2,700,000	-	2,700,000	-
Certificates of Deposit	N/A	less than 1 year	2,167,500	-	2,167,500	-
Total Investments			<u>\$ 14,039,295</u>	<u>\$ 3,348,331</u>	<u>\$ 4,867,500</u>	<u>\$ 5,823,464</u>

The fair value of investments in the State Investment Pool is the same as the value of pool shares or NAV. The State Investment Pool is not SEC-registered but does have regulatory oversight through the State of Illinois.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices; Level 3 inputs are significant unobservable inputs.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

### NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance			Balance
	July 1, 2022	Additions	Deletions	
Land (Non-depreciable)	\$ 1,588,252	\$ -	\$ -	\$ 1,588,252
Building and Building Improvements	43,053,398	83,500	-	43,136,898
Site Improvements and Infrastructure	1,366,126	285,410	-	1,651,536
Capitalized Equipment	3,219,801	311,817	134,847	3,396,771
Construction in Progress (Non-depreciable)	6,419	-	6,419	-
Total Capital Assets at historical cost	<u>\$ 49,233,996</u>	<u>\$ 680,727</u>	<u>\$ 141,266</u>	<u>\$ 49,773,457</u>
Less Accumulated Depreciation/Amortization				
Building and Building Improvements	\$ 14,517,293	\$ 861,903	\$ -	\$ 15,379,196
Site Improvements & Infrastructure	366,246	71,436	-	437,682
Capitalized Equipment	1,607,199	693,696	134,847	2,166,048
Total Accumulated Depreciation/Amortization	<u>\$ 16,490,738</u>	<u>\$ 1,627,035</u>	<u>\$ 134,847</u>	<u>\$ 17,982,926</u>
Capital Assets, net	<u>\$ 32,743,258</u>	<u>\$ (946,308)</u>	<u>\$ 6,419</u>	<u>\$ 31,790,531</u>

### NOTE 4 - CHANGES IN GENERAL LONG-TERM DEBT AND RIGHT-TO-USE LIABILITIES

Changes in general long-term debt and right-to-use liabilities are summarized as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
<b>Bonds and Notes Payable</b>				
General Obligation School Bonds Series 2005	\$ 3,634,772	\$ -	\$ 1,640,449	\$ 1,994,323
General Obligation Debt Certificates (Limited Tax) Series 2016	252,500	-	123,700	128,800
Financed Purchases				
Maintenance Equipment	-	48,982	11,081	37,901
Floor Buffer	-	16,116	628	15,488
<b>Total Bonds and Notes Payable</b>	<b>\$ 3,887,272</b>	<b>\$ 65,098</b>	<b>\$ 1,775,858</b>	<b>\$ 2,176,512</b>
<b>Right-to-Use Liabilities</b>				
Copiers - Right-to-Use Liabilities	\$ 125,902	\$ 161,185	\$ 80,634	\$ 206,453
Chromebooks - Right-to-Use Liabilities	27,173	-	27,173	-
Buses - Right-to-Use Liabilities	818,406	-	409,203	409,203
<b>Total Right-to-Use Liabilities</b>	<b>\$ 971,481</b>	<b>\$ 161,185</b>	<b>\$ 517,010</b>	<b>\$ 615,656</b>
<b>Total</b>	<b>\$ 4,858,753</b>	<b>\$ 226,283</b>	<b>\$ 2,292,868</b>	<b>\$ 2,792,168</b>

Bonds payable and Right-to-Use Liabilities consisted of the following at June 30, 2023:

	Maturity Dates	Interest Rates	Face Amount	Carrying Amount
General Obligation School Bonds Series 2005	2/1/2025	3.25% - 5.6%	\$ 28,999,333	\$ 1,994,323
General Obligation Debt Certificates (Limited Tax) Series 2016	12/1/2023	0.04	774,700	128,800
Financed Purchases	6/1/2026 - 3/1/2027	6.502% - 7.475%	65,098	53,389
Right-to-Use Liabilities	8/31/22 - 4/14/2028	Various	1,725,291	615,656

At June 30, 2023, the annual debt service requirements to service bonds and notes payable are:

Year Ending June 30	Principal	Interest	Total
2024	\$ 1,826,205	\$ 3,858,859	\$ 5,685,064
2025	329,078	784,610	1,113,688
2026	17,775	914	18,689
2027	3,454	108	3,562
	<b>\$ 2,176,512</b>	<b>\$ 4,644,491</b>	<b>\$ 6,821,003</b>

At June 30, 2023, the annual debt service requirements to service right-to-use liabilities are:

Year Ending June 30	Principal	Interest	Total
2024	\$ 483,829	\$ -	\$ 483,829
2025	49,649	-	49,649
2026	40,637	-	40,637
2027	33,637	-	33,637
2028	7,904	-	7,904
	<b>\$ 615,656</b>	<b>\$ -</b>	<b>\$ 615,656</b>

Long-term liabilities are being repaid from the following funds:

Obligation	Fund
General Obligation Bonds and Debt Certificates	Debt Service Fund
Right-To-Use Bus Agreements	Transportation Fund
Right-To-Use Equipment Agreements	Debt Service Fund
Financed Purchases	Debt Service Fund

**NOTE 5 - INTERFUND LOANS**

There are no outstanding interfund loans at June 30, 2023.



**NOTE 6 - SPECIAL TAX LEVIES AND RESERVED EQUITY**

*A. Social Security Tax Levy*

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$244,345, of this fund’s equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for future social security disbursements.

*B. SEDOL IMRF Tax Levy*

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$5,522, of this fund’s equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for future SEDOL Illinois Municipal Retirement disbursements.

*C. Student Activity Funds*

Cash receipts and related cash disbursements for these funds are accounted for in the Educational Fund. A portion of this fund’s equity, \$23,857, represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future student activity fund disbursements.

**NOTE 7 - DEFICIT FUND BALANCE**

No District fund had a deficit fund balance at June 30, 2023.

**NOTE 8 - PROPERTY TAXES**

Taxes recorded in these financial statements are from the 2021 (\$9,044,294) and 2022 (\$8,245,803) tax levies. A summary of the past three years assessed valuations, tax rates, and extensions follows:

Tax Year	2022		2021		2020	
	Rate	Extension	Rate	Extension	Rate	Extension
Assessed Valuation	\$465,085,103		\$421,419,605		\$405,575,293	
Educational	1.9039	\$ 8,808,004	1.9961	\$ 8,381,857	2.0361	\$ 8,246,681
Tort Immunity	0.0627	290,004	0.0514	215,677	0.0417	168,909
Special Education	0.0216	100,002	0.0233	98,036	0.0245	99,358
Operations and Maintenance	0.3329	1,540,004	0.3502	1,470,504	0.3373	1,366,169
Working Cash	0.0216	100,002	0.0233	98,036	0.0245	99,358
Transportation	0.1470	680,002	0.1588	666,629	0.1644	665,697
Municipal Retirement	0.0378	175,004	0.0409	171,558	0.0405	163,939
Social Security	0.0627	290,004	0.0735	308,809	0.0748	303,042
SEDOL IMRF	0.0049	22,535	0.0056	23,401	0.0056	22,779
School Building Bonds	1.0934	5,085,352	1.2151	5,120,703	1.2387	5,024,044
Revenue Recapture	0.0178	82,418	0.0209	87,622	-	-
	<u>3.7063</u>	<u>\$ 17,173,331</u>	<u>3.9591</u>	<u>\$ 16,642,832</u>	<u>3.9881</u>	<u>\$ 16,159,976</u>

**NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended June 30, 2023, the following fund had expenditures which exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Debt Service Fund	\$ 5,202,327	\$ 5,324,205	\$ 121,878
Transportation Fund	1,790,700	1,841,009	50,309
Capital Projects Fund	142,500	208,373	65,873
Tort Fund	247,000	253,138	6,138

**NOTE 10 - RETIREMENT FUND COMMITMENTS**

*A. Teachers' Retirement System of the State of Illinois*

*General Information About the Pension Plan*

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

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

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

### Contributions

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

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

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$6,151,588 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$65,077.

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

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

For the year ended June 30, 2023, the District pension contribution was 10.49% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$322,312 were paid from federal and special trust funds that required District contributions of \$33,811.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$2,559 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

### *B. Illinois Municipal Retirement Fund*

#### Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly

available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. That report is available for download at [www.imrf.org](http://www.imrf.org).

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2022, the following employees were covered by the benefit terms:

Active Employees	110
Inactive Employees Entitled to but not yet Receiving Benefits	106
Inactive Employees Currently Receiving Benefits	23
Total	239

Contributions

As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual contribution rate for calendar year 2022 and 2023 were 6.38% and 6.01%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$198,630 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees, and those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The District paid the total required contribution for the current fiscal year.

## NOTE 11 - POST-EMPLOYMENT BENEFIT COMMITMENTS

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

#### *General Information About the OPEB Plan*

#### Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

#### Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
  - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
  - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
  - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare

providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2023, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher’s salary. For the fiscal year ended June 30, 2022, the employee contribution was 0.90% of salary and the employer contribution was 0.67% of each teacher’s salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers’ Health Insurance Security Fund (THIS), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Total employer contributions for the fiscal year ended June 30, 2023 were \$75,175.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State’s proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$100,411 in benefit contributions from the State of Illinois.

**NOTE 12 - INTERFUND TRANSFERS**

The District’s interfund transfers at June 30, 2023 consist of the following:

From	To	Amount
Educational Fund	Debt Services Fund	\$ 107,202
Operations and Maintenance Fund	Debt Services Fund	15,127

The transfer from to the Educational Fund to the Debt Service Fund was to pay principal on right-to-lease liabilities. The transfer from the Operations and Maintenance Fund to the Debt Service Fund was to pay principal and interest of financed purchase liabilities.

**NOTE 13 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)**

The District and thirty other districts within Lake County have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of the Statement of Net Position of SEDOL at June 30, 2022 (most recent information available) is as follows:

Assets	\$ 80,706,449
Deferred Outflows of Resources	1,684,836
	<u>\$ 82,391,285</u>
Liabilities	\$ 26,072,335
Deferred Inflows of Resources	22,917,725
Net Position	33,401,225
	<u>\$ 82,391,285</u>
Revenues	\$ 60,038,859
Expenses	53,139,707
Net Increase/(Decrease) in Net Position	<u>\$ 6,899,152</u>

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

#### NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school Districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were a member. CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

The District is insured under a retrospectively rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received.

During the year ended June 30, 2023, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in the past three fiscal years. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

#### NOTE 15 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available total equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2022 Total EAV	\$ 465,350,679
Rate	<u>6.90%</u>
Debt Margin	\$ 32,109,197
Current Debt	2,792,168
Remaining Debt Margin	<u>\$ 29,317,029</u>

**NOTE 16 - CHANGE IN ACCOUNTING PRINCIPLE**

The District has implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes financial reporting standards related to subscription-based information technology arrangements. Implementation of this standard results in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued audited financial statements which would be required on a retrospective basis.



SUPPLEMENTAL FINANCIAL INFORMATION

**BIG HOLLOW SCHOOL DISTRICT NO. 38  
COMPUTATION OF ESTIMATED OPERATING EXPENSE PER PUPIL  
AND PER CAPITA TUITION CHARGE  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED		Total Expenditures	\$ 18,441,327
O&M		Total Expenditures	1,526,107
DS		Total Expenditures	5,324,205
TR		Total Expenditures	1,841,009
MR/SS		Total Expenditures	623,349
TORT		Total Expenditures	253,138
		<b>Total Expenditures</b>	<b>\$ 28,009,135</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	1412	Regular - Transp Fees from Other Districts (In State)	\$ 518
ED	1225	Special Education Programs Pre-K	234,494
ED	1600	Summer School Programs	127,704
ED	1912	Special Education Programs K-12 - Private Tuition	881,922
ED	3000	Community Services	2,195
ED	4000	Total Payments to Other District & Govt Units	420,954
ED	-	Capital Outlay	294,936
ED	-	Non-Capitalized Equipment	33,525
O&M	4000	Total Payments to Other Govt Units	56,401
DS	5300	Debt Service - Payments of Principal on Long-Term Debt	1,883,665
MR/SS	1225	Special Education Programs - Pre-K	2,972
MR/SS	1600	Summer School Programs	5,490
MR/SS	3000	Community Services	28
MR/SS	4000	Total Payments to Other Govt Units	23,400
		<b>Total Deductions</b>	<b>\$ 3,968,204</b>
		<b>Total Operating Expenses (Regular K-12)</b>	<b>24,040,931</b>
		<b>9 Mo ADA from Average Daily Attendance-Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>	<b>1,601.75</b>
		<b>Estimated OEPP *</b>	<b>\$ 15,009.17</b>

<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	1413	Regular - Transp Fees from Other Sources (In State)	\$ 28,392
TR	1415	Regular - Transp Fees from Co-curricular Activities (In State)	12,092
ED	1600	Total Food Service	404,989
ED-O&M	1700	Total District/School Activity Income (without Student Activity Funds)	112,062
ED	1811	Rentals - Regular Textbooks	237,251
ED-O&M	1910	Rentals	18,040
ED-O&M-TR	3100	Total Special Education	224,072
ED	3360	State Free Lunch & Breakfast	1,919
ED-O&M-TR-MR/SS	3500	Total Transportation	774,248
O&M	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	3999	Other Restricted Revenue from State Sources	3,899
ED-MR/SS	4200	Total Food Service	629,620
ED-O&M-TR-MR/SS	4300	Total Title I	212,305
ED-O&M-TR-MR/SS	4620	Fed - Spec Education - IDEA - Flow Through	285,682
ED-TR-MR/SS	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	29,594
ED-O&M-TR-MR/SS	4991	Medicaid Matching Funds - Administrative Outreach	38,232
ED-O&M-TR-MR/SS	4992	Medicaid Matching Funds - Fee-for-Service Program	21,434
ED-O&M-TR-MR/SS	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	706,812
Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	(267,496)
ED-O&M-TR-MR/SS	3100	Special Education Contributions from EBF Funds	741,416
ED-O&M-TR-MR/SS	3300	English Learning (Bilingual) Contributions from EBF Funds	118,842
		<b>Total Allowance for PCTC Computation</b>	<b>\$ 4,383,405</b>
		<b>Net Operating Expense for PCTC Computation</b>	<b>19,657,526</b>
		<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>	<b>1,630,388</b>
		<b>Total Allowance for PCTC Computation</b>	<b>21,287,914</b>
		<b>9 Mo ADA</b>	<b>1,601.75</b>
		<b>Total Estimated PCTC *</b>	<b>\$ 13,290.41</b>

See Accompanying Independent Auditor's Report

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Education  
Big Hollow School District No. 38  
Ingleside, Illinois

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited

Big Hollow School District No. 38's

compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of Big Hollow School District No. 38's major federal programs for the year ended June 30, 2023. Big Hollow School District No. 38's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Big Hollow School District No. 38 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on Big Hollow School District No. 38's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Big Hollow School District No. 38's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

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

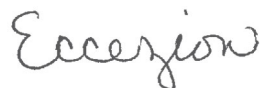
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, we identified a deficiency in internal control over compliance, described in the accompanying Schedule of Finding and Questioned Costs at item 2023-001, that we consider to be a significant deficiency.

Big Hollow School District No. 38's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Big Hollow School District No. 38's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated October 7, 2022 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Eccezion  
Consulting • CPAs • Technology

McHenry, Illinois  
October 10, 2023

**BIG HOLLOW SCHOOL DISTRICT NO. 38**  
**34-049-0380-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
CHILD NUTRITION CLUSTER										0	
US Department of Agriculture											
Passed Through Department of Defense:											
Food Donations Program (Non-Cash Commodities) (M)	10.555	23-4299-00		10,633			10,633			10,633	n/a
Passed through Illinois State Board of Education											
Food Donation Program (M)	10.555	23-4299-00		31,884			31,884			31,884	n/a
Covid-19 ARP National School Lunch Program (M) +	10.555	22-4210-BT		628			628			628	n/a
Covid-19 ARP Nutrition Supply Chain Assistance (M) +	10.555	22-4210-SC		34,646			34,646			34,646	n/a
Covid-19 ARP Nutrition Supply Chain Assistance (M) +	10.555	23-4210-SC		56,472			56,472			56,472	n/a
National School Lunch Program (M) +	10.555	22-4210-00	655,631	155,143	763,648		47,126			810,774	n/a
National School Lunch Program (M) +	10.555	23-4210-00		304,422			304,422			304,422	n/a
Subtotal CFDA 10.555			655,631	593,828	763,648		485,811			1,249,459	
School Breakfast Program (M) +	10.553	22-4220-00	249,798	48,859	292,679		5,978			298,657	n/a
School Breakfast Program (M) +	10.553	23-4220-00		29,451			29,451			29,451	n/a
Subtotal CFDA 10.553			249,798	78,310	292,679		35,429			328,108	
Total Child Nutrition Cluster			905,429	672,138	1,056,327		521,240			1,577,567	
Total CFDA "10"			905,429	672,138	1,056,327		521,240			1,577,567	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income	84.010	22-4300-00	158,647	19,024	177,671		0			177,671	180,850
Title I - Low Income	84.010	23-4300-00		178,927			189,561			189,561	191,260
Subtotal CFDA 84.010			158,647	197,951	177,671		189,561			367,232	
Title I - School Improv. & Accountability	84.377	23-4331-00		14,354			14,354			14,354	14,354
Subtotal CFDA 84.377			0	14,354	0		14,354			14,354	

**BIG HOLLOW SCHOOL DISTRICT NO. 38**  
**34-049-0380-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup>  (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb.  (G)	Final Status (E)+(F)+(G)  (H)	Budget  (I)
			Year 7/1/21-6/30/22  (C)	Year 7/1/22-6/30/23  (D)	Year 7/1/21-6/30/22  (E)	Year 7/1/22-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23  (F)				
SPECIAL EDUCATION CLUSTER											
Special Education - Grants to States	84.027	22-4620-00	297,512	21,495	319,007		0			319,007	381,735
Special Education - Grants to States	84.027	23-4620-00		264,187			276,225			276,225	333,670
Subtotal CFDA 84.027			297,512	285,682	319,007		276,225			595,232	
Special Education - Preschool	84.173	23-4600-00		5,198			5,198			5,198	5,198
Subtotal CFDA 84.173			0	5,198	0		5,198			5,198	
Total Special Education Cluster			297,512	290,880	319,007		281,423			600,430	
Title III - LIPLEP *	84.365	22-4909-00	8,608	15,756	9,073		15,291			24,364	28,315
Title III - LIPLEP *	84.365	23-4909-00		13,838			14,018			14,018	22,644
Subtotal CFDA 84.365			8,608	29,594	9,073		29,309			38,382	
COVID-19 - Elementary and Secondary Emergency Relief Fund (M)	84.425	22-4998-D2	39,960	64,990	104,950		0			104,950	106,507
COVID-19 - ARP – LEA and COOP American Rescue Plan (M)	84.425U	22-4998-E3	735,815	497,399	933,284		359,243			1,292,527	1,666,606
COVID-19 American Rescue Plan - Homeless Children and Youth Grant (M)	84.425W	22-4998-HL	9,923	3,092	13,015		0			13,015	13,015
COVID-19 Digital Equity (M)	84.425C	23-4998-D3		39,526			64,521			64,521	98,686
COVID-19 - Elementary and Secondary Emergency Relief Fund (M)	84.425D	21-4998-E2	425,649	1,945	427,594		0			427,594	453,131
COVID-19 - Elementary and Secondary Emergency Relief Fund (M) +	84.425D	23-4998-E2		25,537			25,537			25,537	25,537
COVID-19 - Emergency Relief - Formula CARES and ARP Program (M) *	84.425	23-4998-HT		3,800			6,687			6,687	63,275
Subtotal CFDA 84.425			1,211,347	636,289	1,478,843		455,988			1,934,831	
Total CFDA "84"			1,676,114	1,169,068	1,984,594		970,635			2,955,229	



**BIG HOLLOW SCHOOL DISTRICT NO. 38**  
**34-049-0380-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/22-6/30/23 (F)					
MEDICAID CLUSTER											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching Funds - Admin Outreach	93.778	22-4991-00	20,098	11,850	31,948		0			31,948	n/a
Medicaid Matching Funds - Admin Outreach	93.778	23-4991-00		27,974			40,174			40,174	n/a
Subtotal CFDA 93.778			20,098	39,824	31,948		40,174			72,122	
Total Medicaid Cluster			20,098	39,824	31,948		40,174			72,122	
Total CFDA "93"			20,098	39,824	31,948		40,174			72,122	
Department of Homeland Security / FEMA											
Passed Through Illinois Emergency Management Agency											
COVID-19 - Public Assistance Grant	97.036	23-4998-00		70,524			70,524			70,524	n/a
Subtotal CFDA 97.036			0	70,524	0		70,524			70,524	
Total CFDA "97"			0	70,524	0		70,524			70,524	
Total Federal Assistance			2,601,641	1,951,554	3,072,869		1,602,573			4,675,442	

- + Project YE 9/30
- \* Project YE 8/31
- (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

**NOTE 1 - BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal award activity of Big Hollow School District No. 38 under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

**NOTE 2 - SUMMARY OF ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - INDIRECT COST RATE**

The District has elected not to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

**NOTE 4 - SUBRECIPIENTS**

The District did not provide federal awards to subrecipients during the year ended June 30, 2023.

**NOTE 5 - FEDERAL LOANS**

There were no federal loans or loan guarantees outstanding at year end.

**NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

The District received no federally donated PPE.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023

1. Summary of auditor's results:
  - a) The auditor's report expresses an adverse opinion on whether the financial statements of Big Hollow School District No. 38 were prepared in accordance with GAAP. It also expresses a qualified opinion on the use of the regulatory cash basis of accounting, due to the District not maintaining historical fixed asset records.
  - b) No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.
  - c) No instances of noncompliance material to the financial statements of Big Hollow School District No. 38, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
  - d) No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
  - e) The auditor's report on compliance for the major federal award programs for Big Hollow School District No. 38 expresses an unmodified opinion on all major programs.
  - f) Audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) are reported in the Schedule.
  - g) The programs tested as major programs were the Child Nutrition Cluster, CFDA 10.553 and 10.555; COVID-19 Elementary and Secondary Emergency Relief Fund, CFDA 84.425 and 84.425D, COVID-19 Digital Equity, 84.425C; COVID-19 – ARP – LEA and COOP American Rescue Plan, CFDA 84.425U; and COVID-19 – ARP – Homeless Children and Youth, CFDA 84.425W.
  - h) The threshold used for distinguishing between Type A and Type B programs was \$750,000.
2. Big Hollow School District No. 38 was determined to not be a low risk auditee.
3. There were no findings related to federal awards which are required to be reported.
4. A finding relating to federal awards which is required to be reported in finding number 2023-001.

BIG HOLLOW SCHOOL DISTRICT NO. 38  
34-049-0380-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

---

SECTION II - FINANCIAL STATEMENT FINDINGS

---

1. FINDING NUMBER:<sup>11</sup>                    **2023 - N/A**                    2. THIS FINDING IS:                     New                     Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

---

4. Condition

---

5. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

---

9. Management's response<sup>13</sup>

---

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).  
<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.  
<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

**BIG HOLLOW SCHOOL DISTRICT NO. 38**  
**34-049-0380-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2023 - 001**      2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year:      Elementary and Secondary Emergency Relief Fund

4. Project No.:      22-4998-D2, 22-4998-E3, 22-4998-HL,  
23-4998-D3, 21-4998-E2, 23-4998-E2,  
23-4998-HT      5. AL No.:      84.425

6. Passed Through:      Illinois State Board of Education

7. Federal Agency:      U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 RECIPIENTS ARE REQUIRED TO SUBMIT ACCURATE DATA TO THE STATE OUTLINING EXPENDITURES BY SPECIFIC CATEGORIES AND OBJECT CODES.

9. Condition<sup>15</sup>  
 DATA SUBMITTED TO THE STATE SHOWED SOME EXPENDITURES CATEGORIZED DIFFERENTLY FROM PREVIOUSLY FILED EXPENDITURE REPORTS.

10. Questioned Costs<sup>16</sup>  
 NONE

11. Context<sup>17</sup>  
 A CLERICAL ERROR CAUSED AMOUNTS TO BE CATEGORIZED INCORRECTLY.

12. Effect  
 DATA WAS NOT ACCURATELY SUBMITTED.

13. Cause  
 DISTRICT PROCEDURES DID NOT DETECT OR PREVENT THIS ERROR.

14. Recommendation  
 DISTRICT SHOULD DEVELOP AND IMPLEMENT PROCEDURES TO RECONCILE AMOUNTS FOR ANNUAL REPORTS TO PERIODIC EXPENDITURE REPORTS, AND HAVE REPORTS REVIEWED BY A SECOND PERSON PRIOR TO SUBMISSION.

15. Management's response<sup>18</sup>  
 MANAGEMENT WILL IMPLEMENT PROCEDURES INCLUDING RECONCILING AMOUNTS BETWEEN UNDERLYING DATA, QUARTERLY EXPENDITURE REPORTS AND ANNUAL DATA COLLECTION REPORTS. ADDITIONALLY, REPORTS AND SUPPORTING DOCUMENTATION WILL BE REVIEWED BY A SECOND PERSON.

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**BIG HOLLOW SCHOOL DISTRICT NO. 38**  
**34-049-0380-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2023**

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
NONE		

---

When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

**34-049-0380-02**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
Year Ending June 30, 2023**

**Corrective Action Plan**

Finding No.: **2023-** 001

Condition:

Data submitted on the LEA Data Collection Form showed some key line-item expenditures categorized differently from previously filed expenditure reports.

Plan:

Management will implement procedures including reconciling amounts between underlying data, quarterly expenditure reports, and annual data collection reports. Additionally, reports and supporting documentation will be reviewed by a second person.

Anticipated Date of Completion: 6/30/24

Name of Contact Person: Robert Gold

Item I.D.	Facility Name	Facility Address	Facility Description	Project Description	Project Location	Priority Code	Category Code	Est. cost	Est. Start Date	Est. Complet Date
<a href="#">open</a> 1	BIG HOLLOW MIDDLE SCHOOL	26051 N. Nippersink, Ingleside	Big Hollow Middle School is a building of 140,975 square feet that was built in 2005 and currently houses 750 students.	We plan to install a fence around the current outdoor playground area, which will serve as a safety improvement over the current conditions.	The work will be done outside around the current playground area.	D	PLAY	\$40,238.00	03/20/2024	04/01/2025
<a href="#">open</a> 2	BIG HOLLOW MIDDLE SCHOOL	26051 N. Nippersink, Ingleside	Big Hollow Middle School is a building of 140,975 square feet that was built in 2005 and currently houses 750 students.	The current fine arts performance stage lights are original with the building and need to be replaced. We will be installing a new LED stage lighting system.	Big Hollow Middle School stage performance area	D	ELEC	\$30,000.00	02/01/2024	04/01/2025
<a href="#">open</a> 3	BIG HOLLOW MIDDLE SCHOOL	26051 N. Nippersink, Ingleside	Big Hollow Middle School is a building of 140,975 square feet that was built in 2005 and currently houses 750 students.	There are two gyms at BHMS, which are separated by folding dividing wall panels which go from floor to ceiling. This mechanism in this wall is not functioning, and contractors have determined the best route is to remove and replace the wall with a drop down net divider.	Big Hollow Middle School gymnasium	D	OTHR	\$22,755.00	12/01/2023	01/31/2025
<a href="#">open</a> 4	BIG HOLLOW MIDDLE SCHOOL	26051 N. Nippersink, Ingleside	The Big Hollow School District campus consists of 3 buildings built between 2000 - 2005. The square footage of each building is as follows: Primary- 65,557 sq. ft Elementary- 70,980 sq. ft. Middle- 140,975 sq. ft.	There are four playgrounds on the campus, and none of the playgrounds have a shade structure. The purpose of this project is to install shade structures on each playground.	Shade structure will be installed on the playgrounds at each building.	D	PLAY	\$27,051.00	06/01/2024	08/15/2025

Total Estimated Project Cost	\$120,044.00
Total Requested Grant Amount	\$50,000.00
Total Reserved Local Funds(District Responsibility):	\$50,000.00
Total Reserved Remaining Funds (District Responsibility):	\$20,044.00



**BIG HOLLOW SCHOOL DISTRICT NO. 38**

**Educational Support Personnel Tuition Reimbursement Program**

*(Approved by the Board of Education on \_\_\_\_\_, 2023)*

Employee Name: \_\_\_\_\_

Pursuant to its goal of increasing the number of qualified teachers, the Board of Education of Big Hollow School District No. 38 offers this Educational Support Personnel Tuition Reimbursement Program (“**Program**”) designed to reimburse current full-time educational support personnel employees for their eligible education tuition [and expenses] incurred in obtaining a Professional Educator License from the Illinois State Educator Preparation and Licensure Board qualifying them to teach in District 38 (“**PEL**”).

**Tuition Reimbursement**

Under the Program, the above-named full-time employee shall be reimbursed for tuition [and expenses] up to \$4,000 per fiscal year (July 1–June 30), to a District cap of \$24,000 per fiscal year, for courses successfully completed by the employee, provided such courses are applied toward the completion of a degree needed to attain a PEL or, if a degree has already been obtained, for any additional coursework needed to secure a PEL. To qualify for the reimbursement, the following conditions apply:

1. Courses must be pre-approved by the Superintendent;
2. Courses must be taken at a fully accredited institution of higher learning listed on ISBE’s directory of institutions in Illinois that offer approved educator preparation programs;
3. The employee must earn a grade of B or better, or a “Pass” in Pass/Fail courses;
4. The employee must provide the District any and all documentation necessary to verify the cost of tuition [and expenses] and proof of successful completion of coursework within 30 days of the end of each course;
5. The course reimbursement applies to the fiscal year in which the course is completed;
6. This Program is not an assurance or guarantee that the employee will be hired as a teacher in District 38;
7. Part-time employees and employees who have given notice of an intention to terminate employment in the District are not eligible for the Program; and

- 8. All reimbursement payments under the Program are contingent on the employee continuing employment with the Board and will have to be repaid by the employee to the extent outlined in the Repayment section below.

**Repayment**

- 1. If the employee is terminated, resigns in lieu of termination, or voluntarily resigns, he/she must repay any tuition reimbursement received in the past two (2) years.
- 2. If, upon attainment of a PEL, the employee interviews for and is offered a PEL position in District 38 but declines the offer, he/she must repay any tuition reimbursement received in the past two (2) years.
- 3. If the employee is honorably dismissed due to a reduction in force, he/she is not required to repay any tuition reimbursement received under this Program.
- 4. If the employee ceases employment or resigns due to his/her illness, disability, or death, he/she is not required to repay any tuition reimbursement received under this Program.
- 5. If, upon attainment of a PEL, the employee interviews for a PEL position in District 38 but is not offered the position and continues working for District 38 as an educational support personnel employee for at least two (2) years, he/she is not required to repay any tuition reimbursement received under this Program.

In the event any repayment is owed to the Board by the employee, and in the event the Board owes the Employee any unpaid compensation, the employee authorizes the Board to deduct the dollar amount owed by the Employee from any remaining unpaid compensation, even if the amount deducted is more than 15% of the employee’s gross wages or final compensation. In the event the total amount is not recovered by the Board’s deduction, the employee shall repay the Board the remaining amount within 30 calendar days.

**THIS AGREEMENT CONSTITUTES THE EMPLOYEE’S EXPRESS WRITTEN CONSENT, WITHIN THE MEANING OF THE *ILLINOIS WAGE PAYMENT AND COLLECTION ACT*, 820 ILCS § 115/9, TO THE DEDUCTION OF TUITION REIMBURSEMENT FROM ANY WAGES OR FINAL COMPENSATION DUE TO THE EMPLOYEE BY BIG HOLLOW SCHOOL DISTRICT NO. 38. THIS CONSENT IS FREELY GIVEN AT THE TIME THE TUITION REIMBURSEMENT IS PROVIDED TO ME.**

Agreed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Superintendent or Designee



---

Veregy's experienced and dedicated team develop and deliver customized strategies to resolve our client's facility challenges, while optimizing building performance and reducing energy consumption. Veregy's team includes in-house account managers, professionally licensed engineers, construction developers, project managers, construction managers, and site superintendents. We deliver turn-key projects providing both the design and the implementation.

Our highly qualified development staff (utilizing Life Cycle Methodology) provides the design for the recommended improvements, and utilizes a competitive procurement for selecting local, qualified contractors providing the best value for our clients. Our final contract includes all associated project costs (engineering, project management, subcontracts, bonds, insurance, warranty, etc.) with a guaranteed price and guaranteed energy savings with no change orders. Annual guaranteed energy savings are measured and verified and can be utilized to help fund the improvements. Veregy's team will also help to identify and secure additional funding for the recommended improvements on behalf of our clients. Veregy provides a single point of accountability, simplifying the upgrade process significantly.

Veregy has been selected through a formal RFP process through the Schools of Illinois Public Cooperative (SIPC). All members of the cooperative can utilize SIPC to select Veregy as their preferred partner for designing and implementing improvements as described above and in the detailed presentation provided to the district.

Sincerely,

Michele A. James  
Senior Account Manager  
[mjames@veregy.com](mailto:mjames@veregy.com)

10/20/23, 12:21 PM

Big Hollow School District 38 Mail - FOIA request



Morley, Melissa &lt;melissamorley@bighollow.us&gt;

---

**FOIA request**

1 message

---

**Gold, Bob** <bobgold@bighollow.us>  
To: publicrecords@alliumdata.com  
Cc: Melissa Morley <melissamorley@bighollow.us>

Fri, Oct 20, 2023 at 12:19 PM

Please see the attached documents which will satisfy your FOIA request that was recently submitted.

Bob Gold  
Superintendent  
Big Hollow School District 38

847-740-1490 x5402 (office)  
309-645-9237 (cell)

@bobgold\_supt(Twitter)


**Our Mission: To educate, empower, and engage all learners**

**Our Vision: One District - One Community: Growing confident, creative, and conscientious learners**

"This message and any attachment constitute a PRIVATE and CONFIDENTIAL communication and may contain legally privileged information. Do not share any information from this communication with any one unless you have received permission from the sender. If you are not the intended recipient, further distribution or use of these items is prohibited. In that case, do not read, copy or use the information contained herein or disclose it to others. Please notify the sender of the delivery error by replying to this message and then delete it from your system."

---

**2 attachments**

 **Big Hollow School District #38.pdf**  
3200K

 **2023 BHSD Presentation.pdf**  
1354K

10/25/23, 11:44 AM

Big Hollow School District 38 Mail - Re: FOIA Request



Morley, Melissa &lt;melissamorley@bighollow.us&gt;

---

**Re: FOIA Request**

1 message

---

**Gold, Bob** <bobgold@bighollow.us>  
To: Civic FOIA <civicfoia@gmail.com>  
Cc: Melissa Morley <melissamorley@bighollow.us>

Wed, Oct 25, 2023 at 11:42 AM

Please see the attached documentation providing you the information requested on 10/24/23. Thank you.

Bob Gold  
Superintendent  
Big Hollow School District 38

847-740-1490 x5402 (office)  
309-645-9237 (cell)

@bobgold\_supt(Twitter)

**Our Mission: To educate, empower, and engage all learners**

**Our Vision: One District - One Community: Growing confident, creative, and conscientious learners**

"This message and any attachment constitute a PRIVATE and CONFIDENTIAL communication and may contain legally privileged information. Do not share any information from this communication with any one unless you have received permission from the sender. If you are not the intended recipient, further distribution or use of these items is prohibited. In that case, do not read, copy or use the information contained herein or disclose it to others. Please notify the sender of the delivery error by replying to this message and then delete it from your system."

On Tue, Oct 24, 2023 at 11:49 AM Civic FOIA <civicfoia@gmail.com> wrote:

Good Morning,

Please see my FOIA request below. Can you please provide the following information? If a form is required, please advise.

1. Provide executed impact fee and donation agreements for new residential and mixed-use projects within the last 15 years (if not available up to 15 years, then up to the oldest year available).
  2. For each impact fee or donation within the last 15 years, provide the school district account in which the fee or donation was deposited.
  3. Provide detail as to how each impact fee or donation was spent within the last 15 years (either specific expenditure and vendor, or description of general category if that information is not available).
  4. Provide the current number of students at the school district.
  5. Provide the current number of part time employees and full time employees at the school district.
  6. Provide the number of classrooms within the school district.
  7. Provide the square footage of school facilities and acreage of all property owned by the school district.
  8. Provide the most current facilities analysis or facilities plan, as well as the most recent staffing or facility needs assessment.
-

# Board of Education Administrator Report

## November 13, 2023

### **1. Good Things Happening for Kids:**

Fall parties - P, E  
Red Ribbon Week celebrated - P, E, M  
Veterans Day Assembly - P, E  
Veterans Day collages of family and staff veterans - M  
Parent/Student/Teacher conferences - P, E, M  
Afterschool Enrichment for Students - P  
-Art Club  
-Let's Stay Active (offered Tuesdays & Thursdays)  
-Arts & Crafts  
-Let's Play  
-Little Chefs  
Afterschool Enrichment for Students-E  
-Let's Make a Movie with Hollywood Producer - E, M  
-Mary Poppins Reading Club  
-Rembrandt Art Club  
-Walking Club  
-WBHE News  
-Chess Club  
-Crochet Club  
Afterschool Enrichment for Students - M  
- Let's Make a Movie  
- Enlightenment.Enrichment.Enhancement club  
- Crochet Club  
- Warrior News - 5-6 and 7-8  
- Athletics - Boys & Girls Basketball (6-8), Cheerleading, Dance  
- Musical Rehearsals  
- Jazz Band  
- Speech & Acting Showcase  
- Chess Scholars club  
Principal Advisory Group - M  
Costume Dance - M  
Issuing PBIS Reward points for targeted behavior, Warrior Way school store purchases - M  
Assembly on Resilience, Forgiveness, and Overcoming Adversity w/Freddie Almazan - M  
Scholastic Book Fair (11/13-11/17) - M

### **2. Good Things Happening for Staff:**

IAR analysis - P, E, M

New Teachers meeting with administration - P, E, M  
Early Release Day - IAR analysis  
Parent/Student/Teacher Conferences held 11/2 & 11/3  
Informal and Formal Observations  
Reading Review committee  
Math Review committee  
GVC days for Math, ELA, Social Studies teachers - M  
Professional development with Katie McKnight (ELA) and Big Ideas (Math) - M  
Peer observations - M

**3. General Information to Share:**

ALICE drill conducted - P, E, M  
Title I parent meeting held - P  
PBIS student perception survey completed - P  
Recruitment and recommended hires continue for staff positions - P, E, M

## October 10, 2023

**1. Good Things Happening for Kids:**

Hispanic Heritage Month  
Filipino Heritage Month  
Bullying Prevention Awareness Month  
Primary Pumpkin Patch - October 5&6 - P  
Fire Prevention Week - October 8-14  
Red Ribbon Week - October 23-31  
Afterschool Enrichment for Students - P  
-Art Club  
-Let's Stay Active (offered Tuesdays & Thursdays)  
-Arts & Crafts  
-Let's Play  
-Little Chefs  
Afterschool Enrichment for Students-E  
-Let's Make a Movie with Hollywood Producer - E, M  
-Mary Poppins Reading Club  
-Rembrandt Art Club  
-Walking Club  
-WBHE News  
-Chess Club  
-Crochet Club  
Fall sports are wrapping up their seasons (Cross Country, B & G Soccer, and Softball) - M  
Fall benchmark assessments completed - P, E, M  
PBIS student perception survey - P  
Earthquake Drill  
ALICE Drill

## PLC MEETING AGENDA / ACTION RECORD

Team: Administration    Date: October 11, 2023    Time: Noon

<p><b><u>Team Members Present</u></b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Bob Gold</li> <li><input type="checkbox"/> Erin Pittman</li> <li><input type="checkbox"/> Barb Steinseifer</li> <li><input type="checkbox"/> Matt McCulley</li> <li><input type="checkbox"/> Vinni Biancalana</li> <li><input type="checkbox"/> Lenayn Janusz</li> <li><input type="checkbox"/> Josh Cornwell</li> </ul>	<p><b><u>Norm</u></b></p> <ul style="list-style-type: none"> <li>Take an inquiry stance</li> <li>Assume positive intentions</li> <li>Stick to protocol (task at hand)</li> <li>Be here now</li> <li>Ground statements in evidence</li> <li>Start and end on time</li> <li>Adhere to team decisions</li> </ul>
<p><b>Roles:</b></p> <p>Facilitator (be sure to review norms- 5 mins): Bob</p> <p>Recorder:</p> <p>Time Keeper:</p> <p>Normkeeper:</p>	

<p><b>Time allocations:</b></p>	<p><b>Purpose / Goal(s) for this meeting:</b></p> <ul style="list-style-type: none"> <li>● Opening (10 min)             <ul style="list-style-type: none"> <li>○ Schedule admin responsible for openers at meetings each month.</li> <li>○ Partner talk: Sunshine</li> </ul> </li> <li>● Follow-up from recent Board meeting (10 min)</li> <li>● Follow-up from recent meeting with union leadership (5 min)</li> <li>● Around the table updates (10 min)             <ul style="list-style-type: none"> <li>○ Conferences, Open from 10/18 at 4PM to 10/30? 31?</li> <li>○ Cameras</li> <li>○ MAP: Can we close the window?</li> <li>○ Vestibules</li> </ul> </li> <li>● IAR/School Report Card update             <ul style="list-style-type: none"> <li>○ <a href="#">IIRC</a></li> <li>○ <a href="#">Summative designation data</a> <ul style="list-style-type: none"> <li>▪ <a href="#">Summative designation historical</a></li> </ul> </li> </ul> </li> <li>● CAC Update (5 min)             <ul style="list-style-type: none"> <li>○ Finalize <a href="#">objectives schedule</a></li> </ul> </li> <li>● District Leadership Team update (5 min)             <ul style="list-style-type: none"> <li>○ Revise and finalize <a href="#">objectives</a></li> <li>○ <a href="#">Draft agenda</a></li> </ul> </li> <li>● AAPAC             <ul style="list-style-type: none"> <li>○ Discuss updates from the prior meeting</li> </ul> </li> </ul>
---------------------------------	--

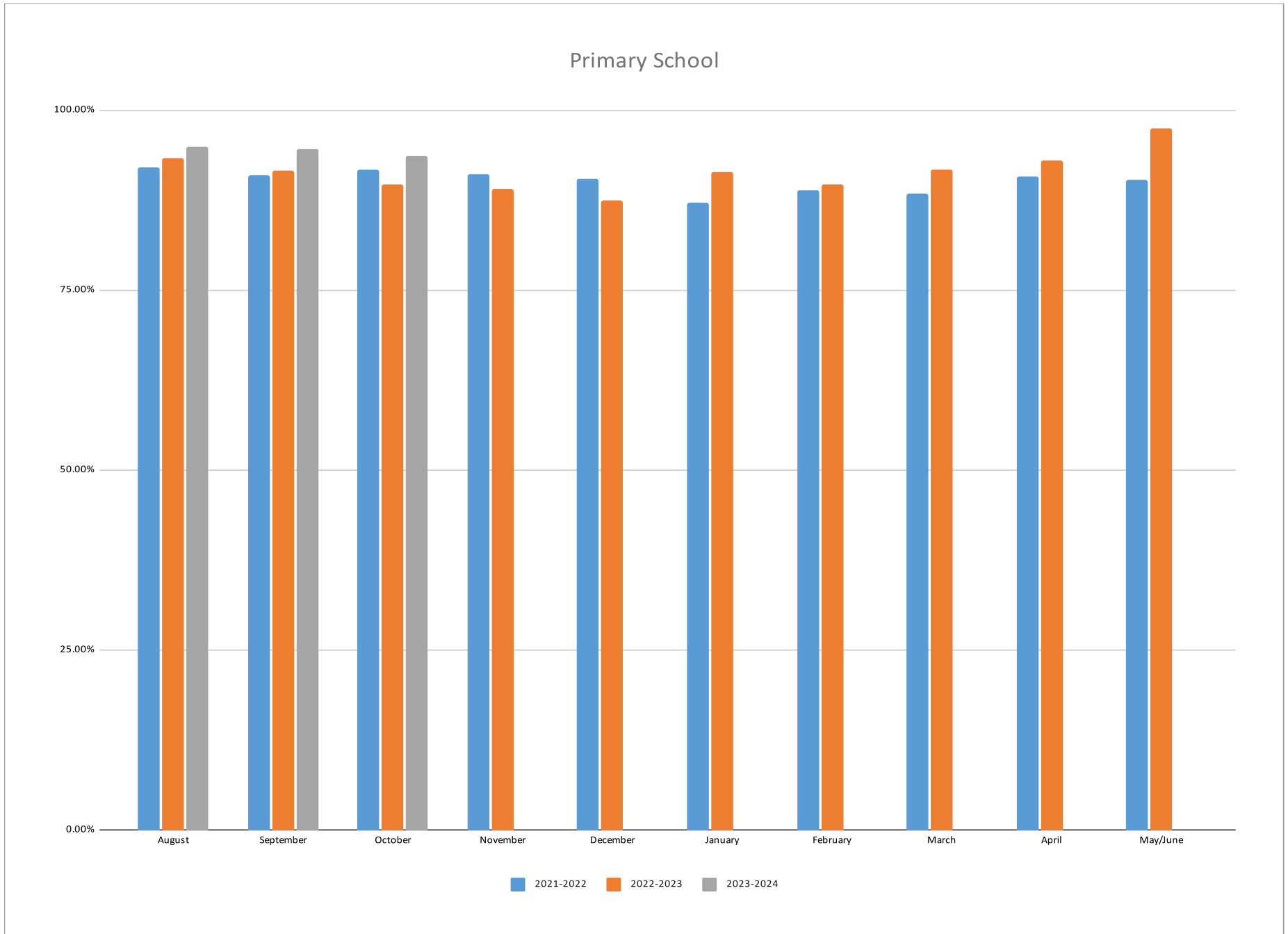


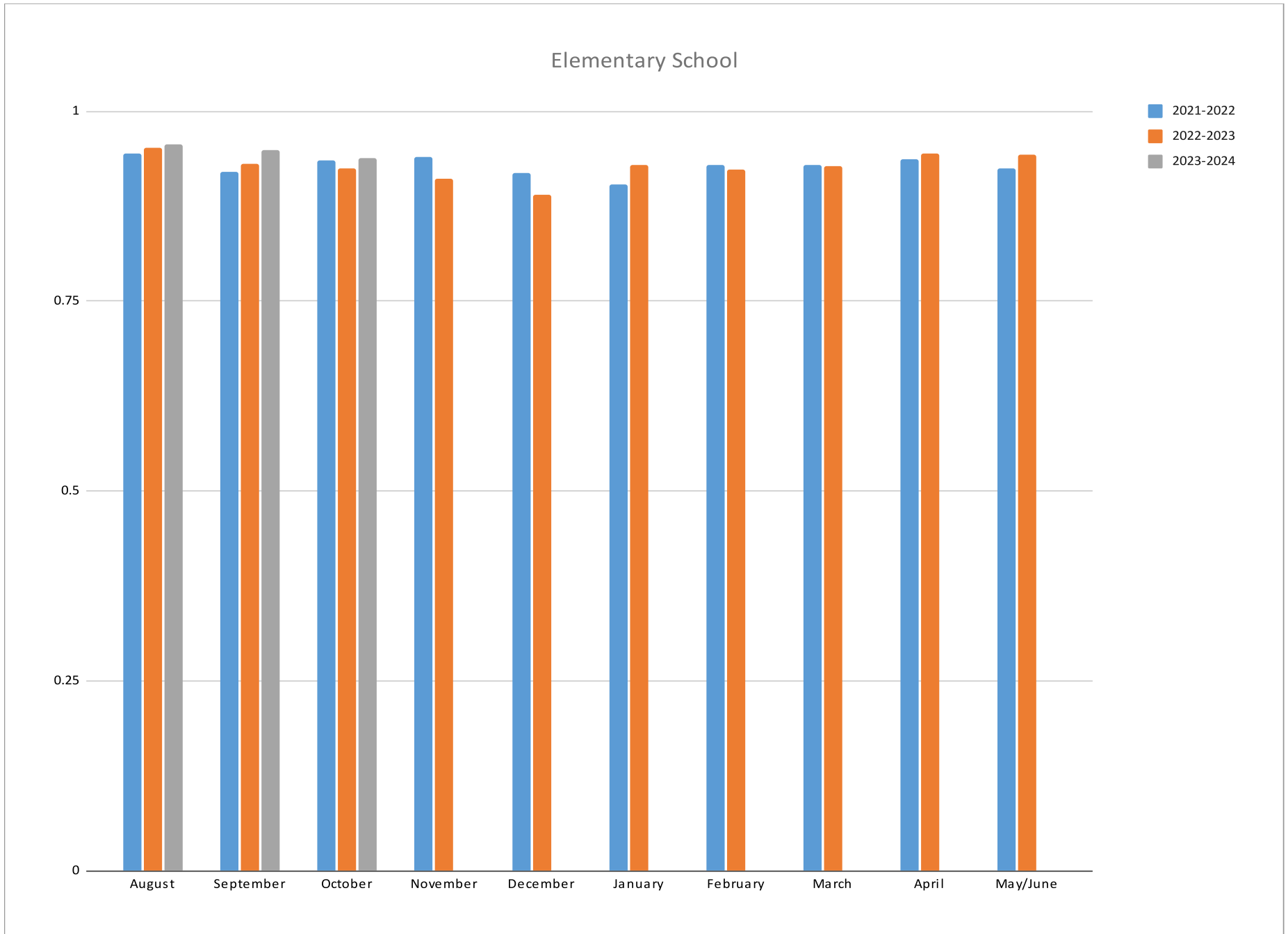
	<ul style="list-style-type: none"> <li>● Discussion on recent ROE inspection (2 min)</li> <li>● Coffee &amp; Chat</li> <li>● HUMANeX/5essentials (2 min)             <ul style="list-style-type: none"> <li>○ Open November 1st - November 30th</li> <li>○ Set dates for students and staff to complete</li> </ul> </li> <li>● Radios</li> <li>● Discussion on pending vacancies (5 min)</li> </ul> <p>Other :</p> <ul style="list-style-type: none"> <li>●</li> </ul>

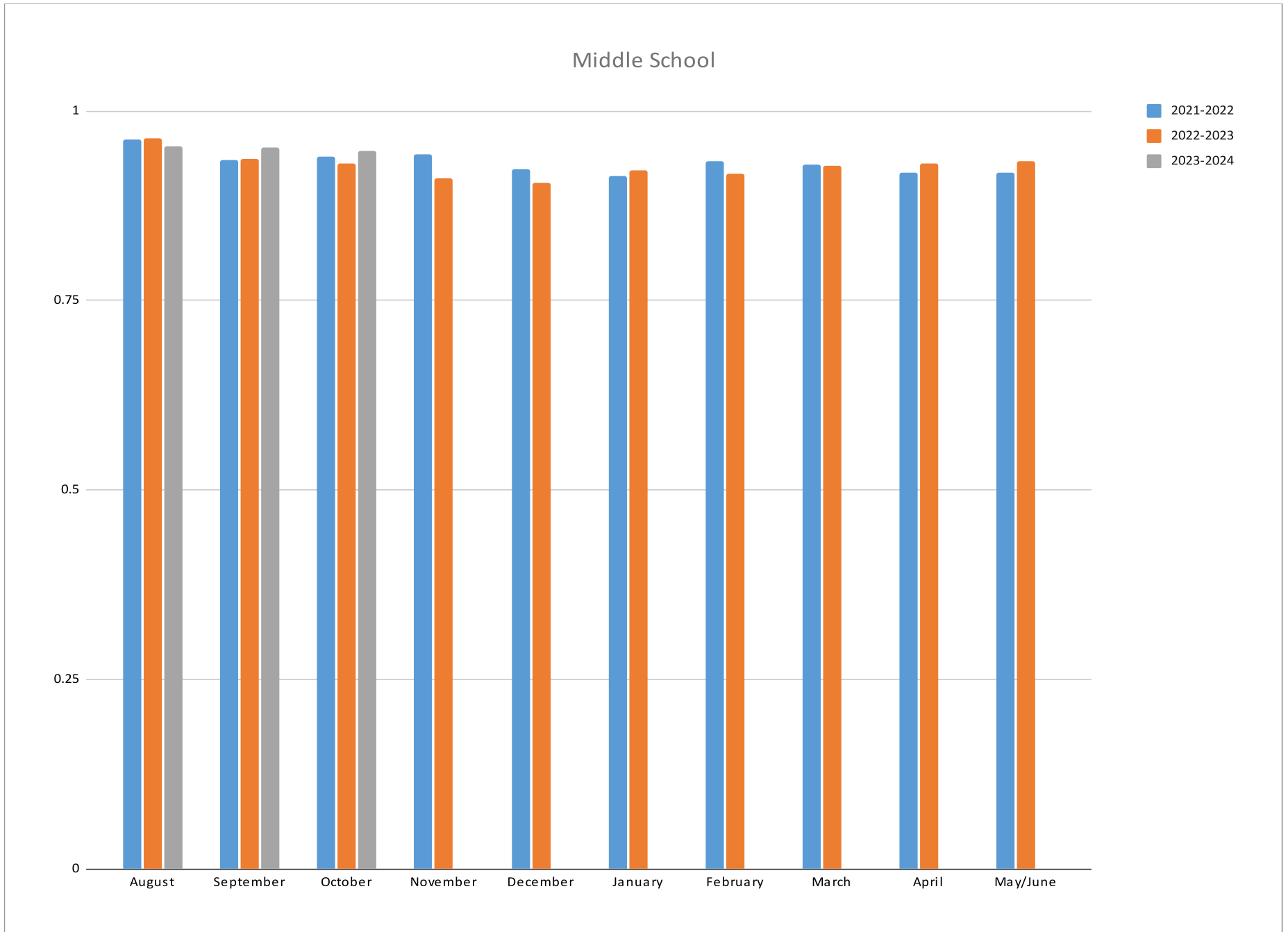
Discussions / Decision Summary:

**What follow-up is needed based on the information shared at this meeting?**

<u>Action Steps:</u> -	<u>Person Responsible:</u> -
<u>Agenda for Next Meeting:</u> -	<u>Data to collect and bring to next meeting:</u> -
<u>Reflection of Norms</u>	<u>Date/Time of next meeting:</u> -









# African American Parent Advisory Council

## Meeting Agenda

Thursday October 5th, 2023

6:30pm-7:30pm

### 1. Welcome!

- a. 44 new members have signed up to join the committee since the start of the school year. We are communicating with members primarily by email and Facebook. Our email is [aapac.bhsd38@gmail.com](mailto:aapac.bhsd38@gmail.com)

### 2. September Meeting Agenda Item Follow up

- a. In response to the racial incident in 7th grade on 9/8 at the Middle School that we discussed during the September meeting, we are pleased to share that the school administration put out a statement denouncing the actions of the students involved.
- b. Members of AAPAC leadership attended a meeting with the Middle School principals on 9/18 to discuss ways in which we can support the school efforts to improve diversity and make BHSD38 more welcoming and inclusive for all students.

### 3. Ice Cream Social, Saturday 9/23

- a. Thank you to all that were able to join us at our first AAPAC sponsored event of the school year. We had 12 families in attendance that enjoyed a variety of treats and games.
- b. Thank you to those in attendance that made suggestions on future events. We are researching opportunities to get more “meet up” dates scheduled.

### 4. AAPAC at the Trunk or Treat

- a. Please look for AAPAC and our CandyLand themed trunk at the district sponsored event on Friday, October 20th from 6p-8p.
- b. We will have a food bank collection bin at our trunk during the event. We invite you to bring a non-perishable item to donate to the Grant Township Food Pantry. You will be entered into a raffle to win a mystery prize. (suggested items: peanut butter & jelly, canned goods, box and bag pasta, cereal, oatmeal, rice and toilet paper)



# African American Parent Advisory Council

## Meeting Agenda

Thursday October 5th, 2023

6:30pm-7:30pm

### 5. Black History Month Celebration February 2024

- a. Review template for Primary/Elementary School Buildings
- b. AAPAC virtual Book Fair planned with Brown Babies Books to run 2 weeks during Black History Month. Also plan to have Brown Babies Books curate a recommended reading list for each building. [Brown Babies Books: Representation Matters](#)
- c. We are working on scheduling a Black History Month themed Bingo night.

### 6. Parent University Series

- a. Looking to begin mini parent training/discussions featuring topics centered on diversity, equity and inclusion after the new year.
- b. Looking to partner with Synergy Education Consulting to offer parent training in addition to having them curate DEI development initiatives for BHSD staff. [Home \(synergyeducationconsulting.com\)](http://synergyeducationconsulting.com)
- c. Partner with Brown Babies Books to have featured authors come out to the district to discuss their books and host book readings.
- d. Please submit suggestions for topics of interest.

### 7. BHSD38 Administration Items

- a. Superintendent update on recruiting efforts: Northern Illinois University Job Fair (February 26, 2024)
- b. Principals for all school buildings are looking for volunteers in various ways: Ex. lunch/recess monitors, chaperones for school dances, Drop off/Pick up, classroom assistance.

### 8. Social Media Update (Kristie/SallyMar)

- a. We invite you to join our Facebook group Page (AAPAC Council Members). Based on previous feedback it is now private.
- b. We regularly update the Facebook page with pictures of AAPAC events and information on upcoming community events that members may find helpful.
- c. We invite you to sign up on the GroupMe app to receive important updates through text.



# African American Parent Advisory Council

## Meeting Agenda

Thursday October 5th, 2023

6:30pm-7:30pm

### 9. Community Event Coordinator (Kasandra)

- a. We have created a document of family friendly events, special exhibits, and educational training for the next 90 days from our local area to share on AAPAC committee information channels that will provide opportunities for members to build community, volunteer and further their knowledge.

### 10. Board of Education Meetings

- a. We would like at least 2 participants to volunteer to attend each BOE meeting this year.
- b. Open session begins @ 6:30p on the following remaining dates: 10/10/2023, 11/13/2023, 12/11/2023, 1/16/2024, 2/12/2024, 3/11/2024, 4/8/2024, 5/13/2024, 6/10/2024, 7/8/2024
- c. We would like to make another statement to the Board in the coming months.

### 11. AAPAC Meetings

- a. We will continue to hold meetings on the 1st Thursday of each month during the school year from 6:30p-7:30p. **PLEASE NOTE THE CHANGE FOR THE NOVEMBER MEETING, NOW ON WEDNESDAY, 11/1/23.**
- b. Meetings will be hosted in the Middle School Library as well as through zoom. The meeting agenda as well as the zoom link will be emailed district wide on the Monday prior to the meeting. A reminder email will be sent through the AAPAC google account on the day before the meeting to the AAPAC distribution list.
- c. Childcare has been added for those that would find it beneficial in order to attend in person. Please email [aapac.bhsd38@gmail.com](mailto:aapac.bhsd38@gmail.com) 2 days in advance of each monthly meeting to ensure we can communicate the need to the school administration.
- d. These are the remaining 2023/2024 meeting dates: 11/1/2023, **12/7/2023 (AAPAC leadership election and Holiday Social)**, 1/4/2024, 2/1/2024, 3/7/2024, 4/4/2024, 5/2/2024.
- e. We will plan social gatherings to build community in June and July of 2024.

### 12. Open Discussion

- a. Any questions, comments, suggestions?



# African American Parent Advisory Council

## Meeting Agenda

Thursday October 5th, 2023

6:30pm-7:30pm

Join Zoom Meeting

<https://us02web.zoom.us/j/86192290332?pwd=NXJvanhOc2NvVnZReWxYcW9XSzgwQT09>

Meeting ID: 861 9229 0332

Passcode: 381027





[www.bighollow.us](http://www.bighollow.us)

Mr. Robert Gold, Superintendent

**Big Hollow District Office**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-1490  
Fax 847-740-9172

**Big Hollow Primary School (EC-1)**  
33335 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5320  
Fax 847-740-3490

**Big Hollow Elementary (2-4)**  
33315 N. Fish Lake Rd.  
Ingleside, IL 60041  
Phone 847-740-5321  
Fax 847-740-3795

**Big Hollow Middle School (5-8)**  
26051 W. Nippersink Rd.  
Ingleside, IL 60041  
Phone 847-740-5322  
Fax 847-740-9021

**Citizen Advisory Council Meeting  
Big Hollow Middle School Library  
Monday, October 23, 2023  
6:00 p.m. - 8:00 p.m.**

**AGENDA NO. 1**

- A. Welcome
- B. Review [current objectives for the 2023-2024](#) school year
  - a. Additional meeting objectives can/will be added.
- C. Review current Big Hollow SD38 enrollments and trends
- D. Big Hollow PTO update
- E. Update on Big Hollow SD38 financial status
- F. Q&A as presented to administrators prior to the meeting
- G. Other
- H. Review the [schedule of CAC meetings](#) for the 2023-2024 school year
- I. Adjournment –8:00 p.m.

**Next Meeting - Monday, Monday, January 22, 2024 – 6:00 p.m. in the BHS D Middle School Library**